

Registered Charity Number: 1144250
Company Number: 07681014

Centre for Animals and Social Justice

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 30 June 2022

Centre for Animals and Social Justice

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Legal and administrative information
For the year ended 30 June 2022

Jeremy Chipperfield
Angela Roberts
Professor Rob Garner

Dr Dan Lyons CEO and Head of Research

1144250

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Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
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Centre for Animals and Social Justice

Trustees' annual report For the year ended 30 June 2022

The Directors, who are also Trustees of the charity, submit their annual report and the financial statements for the year ended 30 June 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Objectives

The objectives of the charity are the promotion of humane behaviour towards animals, in particular but not exclusively by undertaking research into all aspects of animal welfare and publishing the useful results of that research, and by educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

The following activities summarise our main work towards meeting this objective during this year:

Our primary activity has been our "Understanding Global Animal Welfare Policy" Research Project, involving a comparison of meat chicken policy in four countries: Australia, NZ, UK and Netherlands, which we are co-funding with RSPCA Australia through a grant to the University of New South Wales in Sydney, Australia. The project runs from spring 2021 to spring 2023. During this period, the project reviewed relevant literature and conducted expert interviews in Australia, the UK and New Zealand, with Netherlands interviews to come. Preliminary findings were presented at the Australasian Animal Studies Association Conference (December 2021) and the International Research Society for Public Management Conference (April 2022). As of 30 June 2022, two journal papers were in the process of being drafted.

In April 2022 we began to develop a project to establish a dedicated subject bibliography to facilitate access to animal protection politics data, to assist businesses, policy-makers, researchers and animal protection charities in their work in this field. We aim to partner with a university and are collaborating with Dr Josh Milburn and his colleagues at Loughborough University on an application for a co-funded project provisionally entitled 'Bringing Animal Politics out of the Academy'. We have consulted with leading animal protection groups ranging from the RSPCA to the Conservative Animal Welfare Foundation who have offered support for the project and indicated its potential benefits for their work.

We have continued our Freedom of Information appeal process to the Information Commissioner's Office regarding Defra's refusal to publish most of the minutes of two significant Animal Welfare Committee meetings which discussed important aspects of the gov't's approach to animal welfare. This process has been delayed due to the backlog of cases at the ICO due to Covid-19. Defra has now agreed to publish most of the requested information in September 2022 and we are currently appealing for the disclosure of the remaining significant data.

Centre for Animals and Social Justice

Trustees' annual report

For the year ended 30 June 2022

We have continued to develop our call for research grant applications to allow us to fund research in the field of animal protection politics, with the call published on January 2023.

In addition to inviting applications for research projects devised by applicants, we aim to identify topical animal protection research questions pursue and seek researchers to carry out those projects.

Future Plans

Our most significant plans for the future include:

- Funding research for projects in the field of animal protection politics (launched January 2023).
- Working to establish the 'Bringing Animal Politics out of the Academy' project in conjunction with the University of Loughborough, involving a new subject bibliography and associated activities, with the aim of communicating animal protection politics research findings to a wider audience to achieve social impact.
- Continuing to support and guide our "Understanding Global Animal Welfare Policy" Research Project on comparative international meat chicken welfare governance, including further papers, conference presentations and a 'lay' report accessible to the public, NGOs and policy-makers. We will also be considering potential further research paths to emerge from this initial project which we may decide to support.
- Analysing and publishing report on the information disclosed through our Freedom of Information request to Defra regarding animal welfare policy.

Reserves Policy

Our reserves policy is to have a minimum of one year's fixed costs in reserve, currently approximately £26,000. As at 30 June 2022, free reserves were £529,536. The unpredictable nature of the legacy income means that it is likely that there will always be an excess of reserves held.

The policy was reviewed in April 2022 and it was agreed to plan for the funding of research projects using some of the excess reserves. The policy will be reviewed when such funding commitments are made so that the projects can take place in the worst-case funding scenario.

Investments policy

The trustees are currently developing an investment policy in order to maximise the return from our reserves and provide a new income stream.

Structure, governance and management

Centre for Animals and Social Justice was incorporated on 23 June 2011 and registered as a charity on 12 October 2011 and is governed by its Memorandum and Articles of Association which were last updated on 17 March 2016. Its legal status is that of a company limited by guarantee (Company No. 07681014) and a registered charity (Charity No. 1144250). It has no share capital and the liability of each member in the event of winding up is limited to £1.

Overall management of the Charity is the responsibility of the Trustee Directors who are elected and co-opted under the terms of the Memorandum and Articles of Association. Day to day project activity is carried out by the CEO.

Centre for Animals and Social Justice

Trustees' annual report - continued
For the year ended 30 June 2022

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above on 7 March 2023 and signed on behalf of the trustees by:



Name: _____

Angela Roberts

Trustee

Independent Examiner's report to the trustees of Centre for Animals and Social Justice ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *S Lightfoot*
Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 9 March 2023

Centre for Animals and Social Justice

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 30 June 2022

		Unrestricted Total 2022 £	Unrestricted Total 2021 £
	Notes		
Income from:			
Donations and legacies	2	133,443	50,140
Investments		74	85
Total income		133,517	50,225
Expenditure on:			
Charitable activities	3	22,032	50,614
Total expenditure		22,032	50,614
Net movement in funds		111,485	(389)
Total funds brought forward		418,024	418,413
Total funds carried forward		529,509	418,024

Centre for Animals and Social Justice

Balance sheet

As at 30 June 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	8	160	23,415
Cash at bank and in hand		530,282	395,218
Total current assets		530,442	418,633
Creditors: amounts falling due within one year	9	(933)	(609)
Net current assets		529,509	418,024
Total assets less current liabilities		529,509	418,024
Creditors: amounts falling due after more than one year		-	-
Total net assets		529,509	418,024
Funds of the Charity			
Unrestricted funds		529,509	418,024
Total funds	12	529,509	418,024

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies'

Approved by the board on 7 March 2023 and signed on their behalf by:

Name:  Angela Roberts
Trustee

Notes to the Accounts

For the year ended 30 June 2022

1 Accounting Policies

(a) Basis of preparation

Centre for Animals and Social Justice is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Legacies are treated as income when they are received, or on a receivable basis for all individual legacies which have been notified prior to the accounting reference date and become capable of financial measurement prior to the sign off of the accounts.

(c) Expenditure and liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the Accounts - continued
For the year ended 30 June 2022

1 Accounting Policies - continued

(d) Tangible fixed assets

All items of capital expenditure below £500 are written off as incurred.

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis.

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(f) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(h) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

(i) Pensions

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

(j) Operating lease rentals

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Notes to the Accounts - continued
For the year ended 30 June 2022

2 Income from donations and legacies

	Unrestricted 2022 £	Unrestricted 2021 £
Donations	37,335	25,093
Gift aid	391	466
Legacies	95,717	24,581
	<u>133,443</u>	<u>50,140</u>

3 Expenditure on charitable activities

	Unrestricted 2022 £	Unrestricted 2021 £
Note		
Staff Costs - salaries	4 20,006	20,000
Research project grants	5 -	28,837
Research materials	-	30
Computer expenses	433	177
Website costs	162	426
Fundraising expenses	115	115
Legal and professional fees (including payroll fees)	711	597
Independent examination fee	6 594	420
Bank charges	11	12
	<u>22,032</u>	<u>50,614</u>

4 Staff Costs

	2022 £	2021 £
Salaries	20,006	20,000
Employer's National Insurance	1,564	1,545
Employer's allowance	(1,564)	(1,545)
	<u>20,006</u>	<u>20,000</u>

No employee received emoluments of more than £60,000. The average number of employees during the period was 1 (2021: 1).

5 Research project grants

	2022 £	2021 £
UNSW Sydney - Understanding Global Animal Welfare Policy	-	28,837
	<u>-</u>	<u>28,837</u>

Notes to the Accounts - continued
For the year ended 30 June 2022

6 Fees to independent examiner's organisation

2022
£

Fee for independent examination	594
Other fees paid to Independent examiner's organisation for tax advisory services	150

7 Trustees and key management remuneration, benefits and expenses

Trustees received no remuneration, benefits or expenses in the year except expenses paid in connection with their duties as volunteers (2021: £nil).

Key management, which comprises the trustees and the CEO received remuneration benefits totalling £20,006 (2021: £20,000).

The CEO is the partner of a trustee. To avoid conflicts of interest any proposed salary increases must be expressly approved by the independent trustees.

8 Debtors

	2022	2021
	£	£
Legacies receivable	-	23,251
Other debtors	160	164
	160	23,415

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	189	189
Accruals	744	420
	933	609

10 Related party transactions

Uncaged Limited donated £941 for unrestricted purposes in the year (2021: £4,000), and Uncaged Campaigns Limited donated £20,834 for unrestricted purposes in the year (2021: £5,000). Dan Lyons, key management, and Angela Roberts, a trustee, are the directors of these companies, and share control. The majority of the funding of these companies comes from donations and legacies from individuals, to support the same charitable purposes as this charity.

There have been no other related party transactions during the year that are not included above or in note 7.