

ANIMAL AID CHARITABLE TRUST

England & Wales · Charity number 1152685

Details

Other names ANIMAL AID (CAMPAIGN GROUP)

Status Registered

Legal form Charitable company

Company number [08126689](#)

Registered 2013-07-02

Register [View on the Charity Commission register](#)

Contact

Address The Old Chapel
Bradford Street
Tonbridge
Kent
TN9 1AW

Phone 01732364546

Email admin@animalaidcharitabletrust.org.uk

Website www.animalaidcharitabletrust.org.uk

Activities

Objects: THE DEVELOPMENT OF COMPASSION AND SENSITIVITY IN PEOPLE OF ALL AGES, THROUGH EDUCATION ABOUT THE NEEDS OF ANIMALS AND WAYS IN WHICH THEY ARE EXPLOITED AND MADE TO SUFFER, INCLUDING (WITHOUT LIMITATION) BY THE PROVISION OF INFORMATION AND SUPPORT TO ENABLE PEOPLE TO ADOPT A CRUELTY-FREE (VEGAN) LIFESTYLE THAT PROMOTES THE PROTECTION OF ANIMALS AND THE ENVIRONMENT AND BENEFITS OF HUMAN HEALTH.

Activities: The charity's objective is the development of compassion and sensitivity in people of all ages, especially theyoung, through education about the needs of animals and ways in which they are exploited and made to suffer.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£943,649	£246,947	£1,951,257	0
2023-12-31	£78,812	£190,819	-	-
2022-12-31	£108,971	£52,932	-	-
2021-12-31	£1,952	£140,168	-	-
2020-12-31	£17,717	£50,537	-	-

Trustees

Name	Role	Appointed
ANDREW MICHAEL WATTS BA HONS		2013-03-26
ANTHONY ROBERT JOHN KEEN BA HONS		2013-03-26
JONATHAN WILLIAM MANN BA HONS		2013-03-26
Mark Gold		2025-05-21
Mary Shephard		2022-05-16
Natalia Doran		2017-09-17

ANIMAL AID CHARITABLE TRUST

England & Wales - Charity number 1152685

Accounts

Charity registration number 1152685 (England and Wales)

Company registration number 08126689

ANIMAL AID CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ANIMAL AID CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Watts J Mann A Keen N Doran M Shephard M Gold	(Appointed 21 May 2025)
Secretary	C Backler	
Charity number (England and Wales)	1152685	
Company number	08126689	
Principal address	The Old Chapel Bradford Street Tonbridge Kent TN9 1AW	
Registered office	The Old Chapel Bradford Street Tonbridge Kent TN9 1AW	
Independent examiner	Lee, Dicketts & Co 3 East Point High Street Seal Sevenoaks Kent TN15 0EG	

ANIMAL AID CHARITABLE TRUST

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ANIMAL AID CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by 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)".

Objectives and activities

The charity's objective is the development of compassion and sensitivity in people of all ages, through education about the needs of animals and ways in which they are exploited and made to suffer, including (without limitation) by the provision of information and support to enable people to adopt a cruelty-free (vegan) lifestyle that promotes the protection of animals and the environment and benefits of human health.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

The charity provided funding for a number of grants during 2024 to suitable organisations which furthered its charitable objectives. Descriptions of the grants are detailed under the grants payable section of the financial statements, alongside some additional information outlined under the achievements and performance section that follows.

Achievements and performance

Significant activities and achievements against objectives

Mailings to all UK schools were central to much of the charities funding during 2024, with regular targeted termly mailings to both primary and secondary schools throughout the year, across a range of subjects, including general studies, science, food & nutrition, religious education and citizenship. The provision of talks and resources to school teachers assisted pupils in their understanding of the needs of animals and the ways in which they are exploited and made to suffer.

In addition the charity funded an education outreach officer, attendance at conferences, and a schedule of workshops across the country to train additional volunteer school speakers. These initiatives helped develop young people's compassion and sensitivity on a bigger scale, with cookery demonstrations actively encouraging them to adopt a vegan lifestyle.

The charity also met the costs of designing and printing new and existing educational posters and leaflets, to share the benefits of a cruelty free lifestyle with students. Printing of these comprehensive and user-friendly resources helped to effectively communicate the benefits of a vegan diet to students, supporting them in adopting a cruelty-free lifestyle, and promoting the protection of animals and the environment.

A grant was also provided to illustrate, print and advertise a children's storybook, highlighting the traumatic environment of captivity for reindeer at festive events, whilst encouraging children to empathise with how these animals may feel. The funding included sending the book out to primary schools for free, offering a valuable educational resource for teachers to help nurture compassion and respect towards animals.

In addition the charity met the costs of designing and printing a further illustrated book, to instill in children the idea that grey squirrels are primarily sentient, intelligent creatures, rather than being a vermin species. The book aimed to increase the compassion and sensitivity of the public towards grey squirrels, to see them as individuals, and to help reverse generally negative perceptions of these animals.

ANIMAL AID CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The charity also funded a detailed report and short film educating the public about the suffering of pheasants and partridges who are factory farmed, and the environmental impact of the mass release of these purpose bred birds. This work encouraged people to adopt a cruelty-free lifestyle, avoiding the cruelty of the shooting industry, thereby protecting the animals involved, and the environment.

A further grant was made to fund animal welfare education and humane veterinary care in war zones, by providing educational opportunities for the local populations. This included visiting schools to deliver interactive sessions, creating and publishing informative materials for children to take home, providing free services to animal care-givers, visiting farmers to guide them on animal welfare, and holding training sessions with local vets.

Finally, the charity funded the design and creation of an advertising campaign, plus a supporting website, which focused on the suffering caused by animal farming. The advertising campaign, shown in 2025, educated the public about the lived experience of dairy cows, challenging the myth that dairy is more acceptable than other animal products, fostering empathy for farmed animals, and encouraging consumers to adopt a vegan lifestyle.

Financial review

The charity recognised £846,317 in legacy income and £90,785 in donations to the year ending 31 December 2024. Legacy income meeting the criteria for recognition is recorded at the point the charity is originally notified, rather than when the legacy income is actually received. This results in £596,000 in accrued income from legacies which had not yet been received in 2024 (compared with £141,034 in 2023).

Overall there was an increase in charitable activities on last year, with expenditure of £246,947 in 2024, compared with £190,819 in 2023. 2024 expenditure included £241,484 of grant funding, an increase from £180,533 in 2023.

The charity's income is very variable, being principally financed by one-off legacies and donations. The trustees therefore recognise the importance of maintaining a low cost base and exhibiting judiciousness when committing to grants, especially during uncertain times. Such expediency should allow the charity to continue its grant funding of activities for the longer term, at similar levels.

The charity is conscious of its reserves balances, with the trustees anticipating comparable annual expenditure to 2024 in future years, with cash in hand of £1,359,423 (£1,138,072 in 2023) and net current assets of £1,951,257 (£1,254,555 in 2023).

Reserves policy

Monies are raised for specific and general charitable purposes, and funding will only be entered into as and when financial resources are available to do so and funds recognised but yet to be received by the organisation will not be disbursed.

The reserves of the charity are maintained above zero but there is no necessity for a reserves policy in holding money to cover future expenditure, because there are no such future payments that need to be met with the charity having no administrative or other overhead of any substance. With this in mind, the trustees recognise that the organisation is in a position to grant funds upon application to suitable organisations which further our charitable objectives. Thus, the trustees are seeking to utilise the charity's reserves in the current financial year as best they can, but only where projects are fully assessed and deemed suitable.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee incorporated on 2 July 2012. The charity was registered at the Charity Commission on 2 July 2013 under registration number 1152685.

ANIMAL AID CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Watts

J Mann

A Keen

N Doran

M Shephard

D Marshall

(Resigned 19 July 2024)

M Gold

(Appointed 21 May 2025)

Recruitment and appointment of trustees

Subsequent trustees are elected by members or co-opted by the trustees.

One third (or the nearest number) of trustees must retire each year, those longest serving retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee may be reappointed.

The trustees may at any time co-opt an individual who is eligible under article 3.3 to fill a vacancy.

There is no fixed term of appointment.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

A Keen

Trustee

17 September 2025

ANIMAL AID CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANIMAL AID CHARITABLE TRUST

We report to the trustees on our examination of the financial statements of Animal Aid Charitable Trust (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, we report in respect of our examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 and section 145 of the Charities Act 2011. In carrying out our examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011 and section 65 of the Charities Act (Northern Ireland) 2008. We confirm that we are qualified to undertake the examination because we are a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We 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 financial statements to be reached.

Lee, Dicketts & Co

3 East Point

High Street

Seal

Sevenoaks

Kent

TN15 0EG

23 September 2025

ANIMAL AID CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	937,102	76,587
Investments	3	6,547	2,225
Total income		<u>943,649</u>	<u>78,812</u>
Expenditure on:			
Charitable activities	4	246,947	190,819
Total expenditure		<u>246,947</u>	<u>190,819</u>
Net income/(expenditure) and movement in funds		<u>696,702</u>	<u>(112,007)</u>
Reconciliation of funds:			
Fund balances at 1 January 2024		<u>1,254,555</u>	<u>1,366,562</u>
Fund balances at 31 December 2024		<u><u>1,951,257</u></u>	<u><u>1,254,555</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ANIMAL AID CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	596,000		141,034	
Cash at bank and in hand		1,359,423		1,138,072	
		<u>1,955,423</u>		<u>1,279,106</u>	
Creditors: amounts falling due within one year	11	(4,166)		(24,551)	
Net current assets		<u>1,951,257</u>		<u>1,254,555</u>	
The funds of the charity					
Unrestricted funds	12	1,951,257		1,254,555	
		<u>1,951,257</u>		<u>1,254,555</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 17 September 2025

A Keen
Trustee

Company registration number 08126689 (England and Wales)

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Animal Aid Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Chapel, Bradford Street, Tonbridge, Kent, TN9 1AW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

The accruals basis is applied to all expenditure.

Expenditure has been allocated according to the Statement of Recommended Practice "Accounting and Reporting by Charities" and is shown under the appropriate sub-heading. Items of expenditure which involve more than one charitable activity, are allocated appropriately between the charitable activities involved on the basis of estimates made by the charity's management.

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies **(Continued)**

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial liabilities.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	90,785	552
Legacies	846,317	76,035
	<u>937,102</u>	<u>76,587</u>

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,547	2,225
	<u>6,547</u>	<u>2,225</u>

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Expenditure on charitable activities

	Education 2024 £	Education 2023 £
Direct costs		
Advertising and raising awareness	29	4,344
Sundry expenses	386	315
	<u>415</u>	<u>4,659</u>
Grant funding of activities (see note 5)	241,484	180,533
Share of support and governance costs (see note 6)		
Support	3,998	4,577
Governance	1,050	1,050
	<u>246,947</u>	<u>190,819</u>
Analysis by fund		
Unrestricted funds	<u>246,947</u>	<u>190,819</u>

5 Grants payable

	Education 2024 £	Education 2023 £
Grants to institutions:		
Animal Abuse Injustice & Defence Society	220,484	180,533
Urban Squirrels	6,000	-
War Paws Educational Project	15,000	-
	<u>241,484</u>	<u>180,533</u>

Listed below are details of the activities involved in relation to grants that have been funded in the year.

Education

Education Mailings, Workshops, Conferences & Resources
Termly school mailings and email broadcasts, to every UK school, advertising and generating school talks and resource orders, plus funding for school speaker workshops, attendance at conferences, an education outreach officer, and design and printing of educational resources.

Captive Reindeer Awareness
Children's illustrated storybook, plus corresponding advertisements and outreach, to inspire empathy and compassion towards animals, and encourage the public to not attend festive events using reindeer.

Grey Squirrels Children's Book
Illustrated children's book, to help reverse current perceptions of this generally demonised animal, and increase the compassion and sensitivity of the public towards grey squirrels.

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Grants payable (Continued)

Pheasant & Partridge Shooting Report
Educating the public about the suffering and environmental impact of shooting purpose bred pheasants and partridges, through a detailed report, short film, press and social media adverts.

War Zones Animal Education
Animal welfare education and humane veterinary care in war zones, including visits to children in schools, educating farmers, training local vets, and provision of services to alleviate animal suffering.

Dairy Cows Suffering Awareness
Advertisements across TV, cinema, billboards, mobile, and social media, plus a website, to foster empathy for dairy cows by educating people about the suffering of these farmed animals, and to encourage consumers to adopt a vegan lifestyle.

-

6 Support costs allocated to activities

	2024	2023
	£	£
Support services	3,973	4,577
Bank charges	25	-
Governance costs	1,050	1,050
	<u>5,048</u>	<u>5,627</u>
Analysed between:		
Education	<u>5,048</u>	<u>5,627</u>
	2024	2023
Governance costs comprise:	£	£
Accountancy	<u>1,050</u>	<u>1,050</u>
	<u>1,050</u>	<u>1,050</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	596,000	141,034
	<u>596,000</u>	<u>141,034</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,050	-
Other creditors	279	22,369
Accruals and deferred income	2,837	2,182
	<u>4,166</u>	<u>24,551</u>

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	1,254,555	943,649	(246,947)	1,951,257
	<u>1,254,555</u>	<u>943,649</u>	<u>(246,947)</u>	<u>1,951,257</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	1,366,562	78,812	(190,819)	1,254,555
	<u>1,366,562</u>	<u>78,812</u>	<u>(190,819)</u>	<u>1,254,555</u>

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Grants payable		Support services	
	2024	2023	2024	2023
	£	£	£	£
Entities with control, joint control or significant influence over the company	220,484	180,533	3,972	4,577
	<u>220,484</u>	<u>180,533</u>	<u>3,972</u>	<u>4,577</u>

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2024	2023
	£	£
Entities with control, joint control or significant influence over the company	278	22,369
	<u>278</u>	<u>22,369</u>

ANIMAL AID CHARITABLE TRUST

England & Wales - Charity number 1152685

Accounts

Charity registration number 1152685

Company registration number 08126689 (England and Wales)

ANIMAL AID CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

ANIMAL AID CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Watts J Mann A Keen N Doran M Shephard
Secretary	C Backler
Charity number	1152685
Company number	08126689
Principal address	The Old Chapel Bradford Street Tonbridge Kent TN9 1AW
Registered office	The Old Chapel Bradford Street Tonbridge Kent TN9 1AW
Independent examiner	Lee, Dicketts & Co 3 East Point High Street Seal Sevenoaks Kent TN15 0EG

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ANIMAL AID CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by 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) (effective 1 January 2019)".

Objectives and activities

The charity's objective is the development of compassion and sensitivity in people of all ages, through education about the needs of animals and ways in which they are exploited and made to suffer, including (without limitation) by the provision of information and support to enable people to adopt a cruelty-free (vegan) lifestyle that promotes the protection of animals and the environment and benefits of human health.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

The charity provided funding for a number of grants during 2023 to suitable organisations which furthered its charitable objectives. Descriptions of the grants are detailed under the grants payable section of the financial statements, alongside some additional information outlined under the achievements and performance section that follows.

Achievements and performance

Significant activities and achievements against objectives

The charity funded grants for advertising and related materials focusing on the routine and systemic abuse of farmed animals, educating the public about the ways in which animals suffer day in day out. Outreach events were used to promote dairy-free alternatives, in order to help people adopt a vegan lifestyle, by providing them information on how they can make the transition.

Mailings to educational establishments were central to much of the charities funding during 2023, with several grants for regular termly mailings to both primary and secondary schools throughout the year. The provision of talks and resources to primary teachers and citizenship coordinators in secondary schools assisted pupils in their understanding of the needs of animals and the ways in which they are exploited and made to suffer. There were also similar mailings to further education/agricultural colleges who offered equestrian studies.

The charity also funded training workshops across the country to train new volunteer school speakers, thereby enabling more students to be reached, by expanding the future school speaker pool. This work helped develop young people's compassion and sensitivity on a bigger scale, whilst increasing the number of cookery demonstrations carried out, and actively supporting students in the adoption of a vegan lifestyle.

In addition the charity met the costs of designing and printing new and existing educational posters, wallcharts, leaflets, factsheets and food trumps cards to show the benefits of a cruelty free lifestyle with students. Printing of these comprehensive & user-friendly resources helped to effectively communicate the benefits of a vegan diet to students, encouraging them to adopt a cruelty-free lifestyle, and promoting the protection of animals and the environment.

A further project funded by the charity involved email broadcasts to primary heads to promote a classroom hatching projects web page, with similar broadcasts to nursery schools to promote bird nest webcam livestreams as an alternative to hatching projects. This work helped educate teachers about hatching projects and animal kind alternatives, helping them understand about the needs of these birds and the ways in which hatching projects cause them suffering, whilst offering a kinder solution to help develop more compassion and sensitivity for these animals.

Finally, funding was also provided for the printing, distribution and promotion of a veganism on a budget recipe leaflet, helping support people to adopt a vegan lifestyle, on a budget, by way of a useful free resource.

ANIMAL AID CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The charity recognised £76,035 in legacy income and £552 in donations to the year ending 31 December 2023. Legacy income meeting the criteria for recognition is recorded at the point the charity is originally notified, rather than when the legacy income is actually received. This results in £141,034 in accrued income from legacies which had not yet been received in 2023 (compared with £89,081 in 2022).

Overall, as anticipated, there was an increase in charitable activities on last year, with expenditure of £190,819 in 2023, compared with £52,932 in 2022. 2023 expenditure included £180,533 of grant funding, a large increase from £42,698 in 2022. 2022 grants were affected by a grants freeze during the restructuring review until March 2022, whereas no such limitations were in place during 2023.

The charity's income is very variable, being principally financed by one-off legacies and donations. The trustees therefore recognise the importance of maintaining a low cost base and showing good judgement when committing to grants, especially in uncertain times. Such judiciousness should allow the charity to continue its grant funding of activities for the longer term, at similar levels.

The charity is conscious of its reserves balances, with the trustees anticipating similar annual expenditure to 2023 in future years, with cash in hand of £1,138,072 (£1,300,900 in 2022) and net current assets of £1,254,555 (£1,366,562 in 2022).

Reserves policy

Monies are raised for specific and general charitable purposes, and funding will only be entered into as and when financial resources are available to do so and funds recognised but yet to be received by the organisation will not be disbursed.

The reserves of the charity are maintained above zero but there is no necessity for a reserves policy in holding money to cover future expenditure, because there are no such future payments that need to be met with the charity having no administrative or other overhead of any substance. With this in mind, the trustees recognise that the organisation is in a position to grant funds upon application to suitable organisations which further our charitable objectives. Thus, the trustees are seeking to utilise the charity's reserves in the current financial year as best they can, but only where projects are fully assessed and deemed suitable.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee incorporated on 2 July 2012. The charity was registered at the Charity Commission on 2 July 2013 under registration number 1152685.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Watts

J Mann

A Keen

N Doran

C Sleigh

(Resigned 13 September 2023)

M Shephard

D Marshall

(Resigned 19 July 2024)

ANIMAL AID CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Recruitment and appointment of trustees

Subsequent trustees are elected by members or co-opted by the trustees.

One third (or the nearest number) of trustees must retire each year, those longest serving retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee may be reappointed.

The trustees may at any time co-opt an individual who is eligible under article 3.3 to fill a vacancy.

There is no fixed term of appointment.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

A Keen
Trustee

18 September 2024

ANIMAL AID CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANIMAL AID CHARITABLE TRUST

We report to the trustees on my examination of the financial statements of Animal Aid Charitable Trust (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, We report in respect of our examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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).

We 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 financial statements to be reached.

Lee, Dicketts & Co

3 East Point
High Street
Seal
Sevenoaks
Kent
TN15 0EG

Dated: 23 September 2024

ANIMAL AID CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	2	76,587	108,721
Investments	3	2,225	250
Total income		<u>78,812</u>	<u>108,971</u>
Expenditure on:			
Charitable activities	4	190,819	52,932
Total expenditure		<u>190,819</u>	<u>52,932</u>
Net income/(expenditure) and movement in funds		(112,007)	56,039
Reconciliation of funds:			
Fund balances at 1 January 2023		<u>1,366,562</u>	<u>1,310,523</u>
Fund balances at 31 December 2023		<u><u>1,254,555</u></u>	<u><u>1,366,562</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ANIMAL AID CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	141,034		89,081	
Cash at bank and in hand		1,138,072		1,300,900	
		<u>1,279,106</u>		<u>1,389,981</u>	
Creditors: amounts falling due within one year	11	(24,551)		(23,419)	
		<u>1,254,555</u>		<u>1,366,562</u>	
Net current assets			1,254,555		1,366,562
Net assets			<u>1,254,555</u>		<u>1,366,562</u>
The funds of the charity					
Unrestricted funds			1,254,555		1,366,562
			<u>1,254,555</u>		<u>1,366,562</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 18 September 2024

A Keen
Trustee

Company registration number 08126689 (England and Wales)

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Animal Aid Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Chapel, Bradford Street, Tonbridge, Kent, TN9 1AW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

The accruals basis is applied to all expenditure.

Expenditure has been allocated according to the Statement of Recommended Practice "Accounting and Reporting by Charities" and is shown under the appropriate sub-heading. Items of expenditure which involve more than one charitable activity, are allocated appropriately between the charitable activities involved on the basis of estimates made by the charity's management.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.7 Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial liabilities.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	552	17,938
Legacies receivable	76,035	90,783
	<u>76,587</u>	<u>108,721</u>

3 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	2,225	250
	<u>2,225</u>	<u>250</u>

4 Expenditure on charitable activities

	Education 2023 £	Education 2022 £
Direct costs		
Advertising and raising awareness	4,344	9,136
Sundry expenses	315	48
	<u>4,659</u>	<u>9,184</u>
Grant funding of activities (see note 5)	180,533	42,698
Share of support and governance costs (see note 6)		
Support	4,577	-
Governance	1,050	1,050
	<u>190,819</u>	<u>52,932</u>
Analysis by fund		
Unrestricted funds	<u>190,819</u>	<u>52,932</u>

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Grants payable

	Education 2023	Education 2022
	£	£
Grants to institutions (6 grants):		
Animal Abuse Injustice & Defence Society	180,533	42,698
	<u>180,533</u>	<u>42,698</u>

Listed below are details of the activities involved in relation to grants that have been funded in the year.

Education

Farmed Animals Suffering Awareness

Advertising, film, leaflet and outreach events educating people how the lives of farmed animals are anything but "good" and encouraging them to adopt a cruelty-free lifestyle.

2023 Education Mailings, Workshops & New Resources

Educating pupils about the treatment of animals through mailings to UK school teachers offering free talks and resources, the training of volunteer school speakers, and the production of new resources for use in schools.

Hatching Projects Education Email Broadcasts, Workshops & Resources

Educating teachers about classroom hatching projects and animal kind alternatives, through an email broadcast promoting this information, plus talks and resources.

Veganism on a Budget

Showing people how to be vegan on a budget, through the printing and distributing of vegan recipe leaflets, and their promotion via social media adverts.

Farmed Animals Suffering Adverts & Outreach Match-Funding

Educating the public about the ways in which farmed animals suffer, through tube/public transport adverts and public outreach, including food giveaways and leafleting.

2024 Education Mailings, Workshops & New Resources

Termly mailings and email broadcasts to UK secondary schools, primary schools and colleges, to generate school talks and resource orders for students, plus funding for volunteer workshops and the printing of educational resources.

6 Support costs allocated to activities

	2023	2022
	£	£
Support services	4,577	-
Governance costs	1,050	1,050
	<u>5,627</u>	<u>1,050</u>
Analysed between:		
Education	<u>5,627</u>	<u>1,050</u>

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Support costs allocated to activities (Continued)

	2023	2022
	£	£
Governance costs comprise:		
Accountancy	1,050	1,050
	<u>1,050</u>	<u>1,050</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	141,034	89,081

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	22,369	22,369
Accruals and deferred income	2,182	1,050
	<u>24,551</u>	<u>23,419</u>

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	1,366,562	78,812	(190,819)	1,254,555
	<u>1,366,562</u>	<u>78,812</u>	<u>(190,819)</u>	<u>1,254,555</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	1,310,523	108,971	(52,932)	1,366,562
	<u>1,310,523</u>	<u>108,971</u>	<u>(52,932)</u>	<u>1,366,562</u>

13 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Grants payable		Support services	
	2023	2022	2023	2022
	£	£	£	£
Entities with control, joint control or significant influence over the company	180,533	42,698	4,577	-
	<u>180,533</u>	<u>42,698</u>	<u>4,577</u>	<u>-</u>

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2023	2022
	£	£
Entities with control, joint control or significant influence over the company	22,369	22,369
	<u>22,369</u>	<u>22,369</u>

ANIMAL AID CHARITABLE TRUST

England & Wales - Charity number 1152685

Accounts

Charity registration number 1152685

Company registration number 08126689 (England and Wales)

ANIMAL AID CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

ANIMAL AID CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Watts J Mann A Keen N Doran C Sleigh M Shephard D Marshall	(Appointed 16 May 2022) (Appointed 16 May 2022)
Secretary	C Backler	
Charity number	1152685	
Company number	08126689	
Principal address	The Old Chapel Bradford Street Tonbridge Kent TN9 1AW	
Registered office	The Old Chapel Bradford Street Tonbridge Kent TN9 1AW	
Independent examiner	Lee, Dicketts & Co 3 East Point High Street Seal Sevenoaks Kent TN15 0EG	

ANIMAL AID CHARITABLE TRUST

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ANIMAL AID CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by 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) (effective 1 January 2019)".

Objectives and activities

The charity's objective is the development of compassion and sensitivity in people of all ages, through education about the needs of animals and ways in which they are exploited and made to suffer, including (without limitation) by the provision of information and support to enable people to adopt a cruelty-free (vegan) lifestyle that promotes the protection of animals and the environment and benefits of human health.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity provided funding for a number of grants during 2022 to suitable organisations which furthered its charitable objectives. Descriptions of the grants are detailed under the grants payable section of the financial statements, alongside some additional information outlined under the achievements and performance section that follows.

Achievements and performance

Postal mailings to educational establishments were central to much of the charities funding during 2022. For the first time this funding included mailings to primary schools, in addition to secondary schools (for which grants had been given in previous years).

All UK primary schools were mailed offering free talks and education resources for the summer term. These materials help pupils understand the needs of animals and the ways in which animals are exploited and made to suffer. Furthermore the mailing provided science coordinators with information on chick hatching projects to educate them about the animal welfare implications of undertaking such projects in school.

An autumn mailing to every UK secondary school was also funded by the charity. This was sent to heads of food and nutrition to generate school talks and resource orders, thereby educating students about the vegan diet and the treatment of animals in food production.

Another project funded by the charity included a spring education mailing to all UK primary & secondary schools. This targeted science coordinators in primary schools, and citizenship coordinators in secondary schools. The provision of talks and resources to these teachers help assist pupils in their understanding of the treatment of animals, including increasing student's awareness of the suffering involved in intensively rearing animals for food. Additional information on the animal welfare implications of undertaking hatching projects in primary schools was to be provided, included the alternative of using webcam bird nesting boxes.

Funding was also provided for equipment for use at outreach events, such as vegan fairs and festivals. The equipment enabled the showing of films to the general public to help better understand the plight of animals, develop compassion towards them, and provide the necessary tools to take action - including accessing material to help them go vegan.

The trustees updated the charity's articles of association during the year, as proposed in the restructuring review carried out in 2021, and agreed by a special resolution submitted to Companies House. Further independent trustees were also appointed as planned, with all measures enacted through the Charity Commission in 2022.

ANIMAL AID CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The charity recognised £90,783 in legacy income and £17,938 in donations to the year ending 31 December 2022. Legacy income meeting the criteria for recognition is recorded at the point the charity is originally notified, rather than when the legacy income is actually received. This results in £89,081 in accrued income from legacies which had not yet been received in 2022 (compared with £112,00 in 2021).

Overall, there was an increase in charitable activities on last year, with expenditure of £52,932 in 2022, compared with £42,168 in 2021. 2022 expenditure included £42,698 of grant funding, an increase from £27,240 in 2021. Grant funding was affected by a freeze on grants between May 2021 and March 2022 whilst a review into the restructuring of Animal Aid was carried out.

The charity is conscious of its reserves balances, with the amount and timing of 2022 funding activity affected by the grants freeze during the restructuring review, and continued uncertainty caused by the global coronavirus pandemic.

The charity's income is very variable, being principally financed by one-off legacies and donations. The trustees therefore recognise the importance of maintaining a low cost base and showing good judgement when committing to grants, especially in uncertain times. This judiciousness should allow the charity to continue its grant funding of activities for the longer term. Nevertheless, the trustees are anticipating an increase in the charities annual expenditure for future years, with cash in hand of £1,300,900 (£1,221,942 in 2021) and net current assets of £1,366,562 (£1,310,523 in 2021).

Monies are raised for specific and general charitable purposes, and funding will only be entered into as and when financial resources are available to do so and funds recognised but yet to be received by the organisation will not be disbursed.

The reserves of the charity are maintained above zero but there is no necessity for a reserves policy in holding money to cover future expenditure, because there are no such future payments that need to be met with the charity having no administrative or other overhead of any substance. With this in mind, the trustees recognise that the organisation is in a position to grant funds upon application to suitable organisations which further our charitable objectives. Thus, the trustees are seeking to utilise the charity's reserves in the current financial year as best they can, but only where projects are fully assessed and deemed suitable.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee incorporated on 2 July 2012. The charity was registered at the Charity Commission on 2 July 2013 under registration number 1152685.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Watts

J Mann

A Keen

N Doran

C Sleigh

M Shephard

(Appointed 16 May 2022)

D Marshall

(Appointed 16 May 2022)

ANIMAL AID CHARITABLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2022*

Subsequent trustees are elected by members or co-opted by the trustees.

One third (or the nearest number) of trustees must retire each year, those longest serving retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee may be reappointed.

The trustees may at any time co-opt an individual who is eligible under article 3.3 to fill a vacancy.

There is no fixed term of appointment.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

A Keen
Trustee

17 September 2023

ANIMAL AID CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANIMAL AID CHARITABLE TRUST

We report to the trustees on my examination of the financial statements of Animal Aid Charitable Trust (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, We report in respect of our examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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).

We 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 financial statements to be reached.

Lee, Dicketts & Co

3 East Point
High Street
Seal
Sevenoaks
Kent
TN15 0EG

Dated: 22 September 2023

ANIMAL AID CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	2	108,721	(96,108)
Investments	3	250	60
Total income		<u>108,971</u>	<u>(96,048)</u>
<u>Expenditure on:</u>			
Charitable activities	4	<u>52,932</u>	<u>42,168</u>
Net income/(expenditure) for the year/ Net movement in funds		56,039	(138,216)
Fund balances at 1 January 2022		<u>1,310,523</u>	<u>1,448,739</u>
Fund balances at 31 December 2022		<u><u>1,366,562</u></u>	<u><u>1,310,523</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ANIMAL AID CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	10	89,081		112,000	
Cash at bank and in hand		1,300,900		1,221,942	
		<u>1,389,981</u>		<u>1,333,942</u>	
Creditors: amounts falling due within one year	11	(23,419)		(23,419)	
Net current assets			<u>1,366,562</u>		<u>1,310,523</u>
Income funds					
Unrestricted funds			<u>1,366,562</u>		<u>1,310,523</u>
			<u>1,366,562</u>		<u>1,310,523</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17 September 2023

A Keen
Trustee

Company registration number 08126689

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Animal Aid Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Chapel, Bradford Street, Tonbridge, Kent, TN9 1AW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

The accruals basis is applied to all expenditure.

Expenditure has been allocated according to the Statement of Recommended Practice "Accounting and Reporting by Charities" and is shown under the appropriate sub-heading. Items of expenditure which involve more than one charitable activity, are allocated appropriately between the charitable activities involved on the basis of estimates made by the charity's management.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.7 Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial liabilities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	17,938	1,892
Legacies receivable	90,783	(98,000)
	<u>108,721</u>	<u>(96,108)</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	250	60
	<u>250</u>	<u>60</u>

4 Charitable activities

	Education 2022	Education 2021
	£	£
Advertising and raising awareness	9,136	452
Sundry expenses	48	48
	<u>9,184</u>	<u>500</u>
Grant funding of activities (see note 5)	42,698	27,240
Share of governance costs (see note 6)	1,050	14,428
	<u>52,932</u>	<u>42,168</u>

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Grants payable

	Education 2022	Education 2021
	£	£
Grants to institutions (4 grants):		
Animal Abuse Injustice & Defence Society	42,698	12,948
Farplace Animal Rescue	-	14,292
	<u>42,698</u>	<u>27,240</u>

Listed below are details of the activities involved in relation to grants that have been funded in the year.

Education

Summer Education Mailing to UK Primary Schools

Postal mailing offering free talks and education resources to educate pupils about the treatment of animals, and to provide primary science coordinators with information on chick hatching projects.

Equipment for Outreach Events

Purchase of equipment to use at vegan fairs and festivals, plus other outreach events, to show films to the general public and allow them to take action for animals via tablet computers.

Autumn Education Mailing to UK Secondary Schools

Postal mailing to heads of food and nutrition in secondary schools offering free educational talks and resources regarding a vegan diet and the treatment of animals in food production.

Spring Education Mailing to UK Primary & Secondary Schools

Postal mailing to citizenship and science coordinators, to promote school talks and educational resources, educating pupils about the needs of animals and the ways in which they are exploited and made to suffer.

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Accountancy	-	1,050	1,050	-	1,050	1,050
Legal and professional	-	-	-	-	13,378	13,378
	<u>-</u>	<u>1,050</u>	<u>1,050</u>	<u>-</u>	<u>14,428</u>	<u>14,428</u>
Analysed between						
Charitable activities	<u>-</u>	<u>1,050</u>	<u>1,050</u>	<u>-</u>	<u>14,428</u>	<u>14,428</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	89,081	112,000

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	22,369	22,369
Accruals and deferred income	1,050	1,050
	<u>23,419</u>	<u>23,419</u>

12 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Grants payable	
	2022 £	2021 £
Entities with control, joint control or significant influence over the company	42,698	12,948
	<u>42,698</u>	<u>12,948</u>

ANIMAL AID CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

12 Related party transactions

(Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2022	2021
	£	£
Entities with control, joint control or significant influence over the company	22,369	22,369
	<u>22,369</u>	<u>22,369</u>