

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

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

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# ANIMAL AID CHARITABLE TRUST

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# ANIMAL AID CHARITABLE TRUST

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

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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

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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

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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

M Gold

(Resigned 19 July 2024)

(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

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

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 £	£
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	11	(4,166)		(24,551)	
<b>Net current assets</b>			1,951,257		1,254,555
<b>The funds of the charity</b>					
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

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#### 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

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### 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	<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 £
<b>Direct costs</b>		
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
<b>Share of support and governance costs (see note 6)</b>		
Support	3,998	4,577
Governance	1,050	1,050
	<u>246,947</u>	<u>190,819</u>
<b>Analysis by fund</b>		
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.

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### 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>
<b>Analysed between:</b>		
Education	<u>5,048</u>	<u>5,627</u>
	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
<b>Governance costs comprise:</b>		
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 Number	2023 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 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	596,000	141,034

### 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
	4,166	24,551

### 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
<b>Previous year:</b>	<b>At 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 December 2023 £</b>
General funds	1,366,562	78,812	(190,819)	1,254,555

# ANIMAL AID CHARITABLE TRUST

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

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### 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>