

Sentient Animal Law Foundation

England & Wales · Charity number 1155926

Details

Other names	ANIMAL WELFARE LAW MATTERS, Sentient Animal Law Foundation
Status	Registered
Legal form	CIO
Registered	2014-02-25
Register	View on the Charity Commission register

Contact

Address	15 Newland Lincoln LN1 1XG
Phone	01522531341
Website	www.animal-law.biz

Activities

Objects: A. TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS;B. TO ADVANCE THE EDUCATION OF THE PUBLIC ON ALL MATTERS RELATING TO THE DEVELOPMENT, TEACHING, APPLICATION AND PRACTICE OF THE LAW RELATING TO ANIMALS;C. TO RELIEVE THE SUFFERING AND DISTRESS OF ANIMALS BY PROVIDING INFORMATION THAT ASSISTS MEMBERS OF THE PUBLIC TO SECURE ACCESS TO LEGAL AND OTHER PROFESSIONAL ADVICE AND REPRESENTATION IN CASES CONCERNED WITH ANIMALS.

Activities: The development of information systems to inform the worldwide public on the best practices in animal welfare and the law relating to animals in order to advance education and promote humane behaviour towards animals.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Afghanistan
- Akrotiri
- Albania
- Algeria
- American Samoa
- Andorra
- Angola
- Anguilla
- Antarctica
- Antigua And Barbuda
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bosnia And Herzegovina
- Botswana
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso

- Burma
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Cocos (KEELING) ISLANDS
- Colombia
- Comoros
- Congo
- Congo (Democratic Republic)
- Cook Islands
- Costa Rica
- Croatia
- Cuba
- Cyprus
- Czech Republic
- Denmark
- Dhekelia
- Djibouti
- Dominica
- Dominican Republic
- East Timor
- Easter Island
- Ecuador
- Egypt
- El Salvador
- Equatorial Guinea
- Eritrea

- Estonia
- Eswatini
- Ethiopia
- Falkland Islands
- Faroe Islands
- Fiji
- Finland
- France
- French Guiana
- French Polynesia
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-bissau
- Guyana
- Haiti
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland

- Isle Of Man
- Israel
- Italy
- Ivory Coast
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Libya
- Liechtenstein
- Lithuania
- Luxembourg
- Macau
- Macedonia
- Madagascar
- Malawi
- Malaysia
- Maldives
- Mali
- Malta
- Marshall Islands
- Martinique
- Mauritania
- Mauritius

- Mayotte
- Mexico
- Micronesia
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- North Korea
- Northern Ireland
- Northern Mariana Islands
- Norway
- Occupied Palestinian Territories
- Oman
- Pakistan
- Palau
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn, Henderson, Ducie And Oeno Islands

- Poland
- Portugal
- Puerto Rico
- Qatar
- Romania
- Russia
- Rwanda
- Réunion
- Saint Barthélemy
- Saint Helena
- Saint Pierre And Miquelon
- Saint Vincent
- Samoa
- San Marino
- Saudi Arabia
- Scotland
- Senegal
- Serbia
- Seychelles
- Sierra Leone
- Singapore
- Sint Maarten
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia And South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- St Kitts And Nevis
- St Lucia
- Sudan

- Suriname
- Svalbard And Jan Mayen
- Sweden
- Switzerland
- Syria
- São Tomé And Príncipe
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Bahamas
- The Gambia
- Togo
- Tokelau
- Tonga
- Trinidad And Tobago
- Tunisia
- Turkey
- Turkmenistan
- Turks And Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United States
- United States Virgin Islands
- Uruguay
- Uzbekistan
- Vanuatu
- Venezuela
- Vietnam
- Wallis And Futuna
- Yemen
- Zambia
- Zimbabwe

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£32,415	£46,434	-	-
2024-09-29	£17,422	£3,606	-	-
2023-09-29	£121,560	£4,119	-	-
2022-09-29	£4,130	£11,838	-	-
2021-09-29	£510	£14,997	-	-
2020-09-29	£121	£11,937	-	-

Trustees

Name	Role	Appointed
MR I ROBERTSON	Chair	2013-12-06
Daniel Steven Goldsworthy		2022-02-28
JON O'HERN		2023-01-01

Sentient Animal Law Foundation

England & Wales - Charity number 1155926

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Period
30 September 2024 to 30 September 2025
for
Sentient Animal Law Foundation

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Sentient Animal Law Foundation

Contents of the Financial Statements
for the Period 30 September 2024 to 30 September 2025

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Sentient Animal Law Foundation

Report of the Trustees
for the Period 30 September 2024 to 30 September 2025

The Trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity, as set out within its governing document, are:

1. To promote humane behaviour towards animals and advocate for legal and practical responsibility for both the negative and positive states of law's sentient animals.
2. To advance public education on all matters related to the development, teaching, application, and practice of animal-related laws.
3. To relieve the suffering and distress of animals and promote their overall well-being by providing resources and support for key stakeholders to understand and apply modern concepts of animal welfare science, policy, and social reform that benefit animals, people, and their shared environment.

There are literally thousands of charities involved in animal welfare, addressing nearly every aspect of animal use and interaction. Similarly, numerous organisations and professions work to identify and implement solutions to pressing animal-related issues such as antimicrobial resistance, biodiversity loss, and climate change.

The recurring challenge in achieving meaningful change is identifying not just "what" needs to change but also determining "how" to implement required changes en masse within the limited time frames available, which many experts estimate in terms of decades, not centuries.

The Sentient Animal Law Foundation (SAL) is unique as the only organization globally focused on demonstrating "how" to use law to evolve legal responsibilities beyond merely preventing cruelty as a key step toward enacting critically time-sensitive, animal-related ideas into universal practice.

Recent scholarly publications highlight significant misunderstanding and confusion regarding the concept of sentience and the crucial difference between

- Simply explicitly repeating the recognition of animal sentience that is already implicitly stated in existing anti-cruelty law, versus
- Clearly and unequivocally defining sentience and linking law's duty of care to the animal's experience of negative and positive states.

Put simply, recognising and defining sentience by reference to the animal's negative and positive states addresses the gap in current legal responsibilities that shape standards in policy and practice in respect of what animal's feel.

In order to have a meaningful definition that aligns standards of animal care with good practice and scientific knowledge, the Foundation advocates a definition of sentience that states:

"sentience means the ability of an animal to subjectively feel and experience negative and positive states".

The three words, "and positive states," are what evolve the duty of care to make a meaningful difference in standards governing the human-animal-environmental relationship and all activities involving an animal e.g. the use of animals in agriculture, research, entertainment, and trade.

Sentient Animal Law Foundation

Report of the Trustees
for the Period 30 September 2024 to 30 September 2025

OBJECTIVES AND ACTIVITIES

Significant objectives and aims

Following the work put into the development of a comprehensive strategy document this year, the key activities of the Sentient Animal Law Foundation have been developed and refined to include:

1. Educating policy advisers and decision-makers to identify and implement the essential elements of economic and enforceable positive animal welfare concepts in policies, laws, and international and trade agreements, and advocating for modern, meaningful reforms that deliver tangible outcomes for animals and society. This includes outreach not only as submissions to lawmakers, but also by building an active international network of legal professionals, academics and animal law organisations to collaborate on opportunities for animal law reform and policy input.
2. Educating the public, industry, and non-government organisations to evolve societal understanding of how positive animal welfare responsibilities advance beyond the limitations and consequences of anti-cruelty standards. This includes regular publication of articles and commentary, the publication of a book as the cornerstone education resource linking academic, legal and policy audiences to SAL's mission, translating the contents of this book into high-quality, accessible online courses, building public engagement through social media and education video platforms, and regular newsletter and email contact.
3. Creation of a library of resources: Establishing a library of resources that contains a robust body of evidence for the legislative definition of sentience that meets and exceeds courtroom standards, aimed at persuading specific target markets: government and policy advisers, business and industry, non-government organisations and doctors, professionals including academics, scientists and experts, and the community.
4. Undertaking a research / survey programme on positive animal welfare: Carrying out, in conjunction with animal welfare experts, a research and survey programme to provide credible, evidence-based data on the understanding and application of positive animal welfare concepts among stakeholders worldwide.

Public benefit

In setting objectives and planning activities, our Trustees have carefully considered the Charity Commission's guidance on public benefit.

SAL remains committed to advancing humane behaviour, education, and practical solutions for modern animal welfare, ensuring sustainable benefits for animals, people, and their shared environment.

Volunteers

During the year, the charity benefited from significant volunteer input. The estimated value of volunteer contributions amounted to £32,326, reflecting the ongoing commitment and support provided by volunteers in the delivery of the charity's activities. This valuation has been calculated using appropriate sector-based remuneration rates and is apportioned according to the time contributed by volunteers in their respective roles. In line with recommended practice, these contributions have been recognised at fair value for disclosure purposes only.

Sentient Animal Law Foundation

Report of the Trustees for the Period 30 September 2024 to 30 September 2025

ACHIEVEMENTS AND PERFORMANCE

Significant Achievements from September 2024 to September 2025

In the year to 30 September 2025, SAL focused on building strategic, operational and communications foundations to support the delivery of its charitable purposes.

The Trustees consider that SAL made strong progress during the reporting period, notwithstanding minimal expenditure, with key achievements delivered primarily through volunteer contribution.

The Trustees confirm that they have had due regard to the Charity Commission's public benefit guidance in carrying out the charity's aims and activities.

Notable milestones

Notable milestones achieved by SAL in the year to 30 September 2025 include:

- Strategic development: The creation of a comprehensive strategy document and communication strategy, clarifying SAL's long-term objectives, priority programme areas and stakeholder engagement approach to support progress towards SAL's charitable purposes.

- Website development: The launch of SAL's new website in February 2025 (www.sentientanimallaw.org), establishing a central platform to support public education, stakeholder engagement and communication of SAL's work. The website includes dedicated stakeholder-focused content tailored for five target audiences: (1) Government and Policy Advisers; (2) NGOs and Donors; (3) Business and Industry; (4) Academics, Scientists and Experts; and (5) the Community.

The new website also includes new educational resources including:

a. a Key Terms Quick Reference Guide (<https://www.sentientanimallaw.org/resources/key-terms>);
b. a practical resource providing copy-and-paste wording to assist stakeholders to implement positive animal welfare principles in policies, laws and agreements (<https://www.sentientanimallaw.org/copy-and-paste-3-word-law-reform>); and
c. a FAQ section (<https://www.sentientanimallaw.org/faqs>);

- Infographic downloads: During the year SAL also produced two infographic downloads aimed at supporting stakeholder education and wider understanding of modern animal welfare law: (1) "Moving Beyond Anti-Cruelty"; and (2) "5 Hallmarks of Modern Animal Law".

- Position statements: Publication of seven organisational position statements setting out SAL's principles and approach to modern animal welfare law reform, published at <https://www.sentientanimallaw.org/position-statements>. These include SAL's positions on: sentience; the inseparable human-animal-environmental relationship; how we treat animals reflects how we treat each other; the implicit recognition of sentience; the unique power of law to effect change; modern animal welfare law backed by science; and the importance of addressing both negative and positive welfare states.

- Volunteering programme: Development of a formal volunteering programme, including a volunteer handbook, to support effective delivery of SAL's work and enable sustainable growth. SAL's activities are delivered entirely by volunteers, including trustees, the executive team and advisory board members. During the year SAL commenced recruitment of additional non-executive volunteer support, including research-related activity aligned with SAL's programme priorities.

- Country analysis / comparative work programme: Continued development of SAL's global country analysis programme to support understanding of legal recognition of sentience and positive animal welfare. In September 2025, a volunteer produced a prototype index spreadsheet and completed initial indexing work for all Westminster jurisdictions (jurisdictions based on the British legal tradition), forming a foundation for future benchmarking, monitoring and reform-oriented engagement.

- Book: Continued work on SAL's cornerstone publication: Animals, Welfare and the Law (2nd edition) ("AWL2"). By September 2025, the first full draft had been completed and entered the review and editing stage. The trustees expect publication in the first half of 2026, with AWL2 intended to serve as a key educational and reference resource supporting improved understanding and implementation of modern animal welfare law principles.

- Public education: SAL undertook initial public education activity via a social media campaign between February and March 2025, publishing 11 posts (primarily via Facebook). The campaign supported the launch of the new website and communicated key concepts in modern animal welfare law, including the importance of moving beyond anti-cruelty frameworks and the relevance of positive welfare and sentience-informed approaches.

The Trustees consider that the 2024/2025 year represented a strong period of organisational development and capacity-building, establishing the foundations for further programme delivery and future impact.

Sentient Animal Law Foundation

Report of the Trustees **for the Period 30 September 2024 to 30 September 2025**

FINANCIAL REVIEW

Financial position

At the year end, the charity had unrestricted funds of £216,767. (2024: £230,491).

Reserves policy

Whilst the charity continues to build its capacity to deliver its charitable objectives, the Trustees intend to strengthen the charity's financial resilience by building reserves to a target level of £500,000 in the short term. As the charity develops further, the Trustees will monitor the strategic plan to ensure that reserves are maintained at a level sufficient to cover at least two years of core running costs, in addition to the planned expenditure on charitable activities for the next 12 months.

The Trustees will keep the reserves policy under regular review as SAL's programme delivery plans evolve. The level of reserves will be assessed periodically with reference to anticipated operating requirements, financial risk, and the funding needed to support the delivery of planned charitable activities.

The Trustees are currently satisfied that the existing level of reserves is appropriate to support the charity's short-term plans.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The legal form of the charity is that of a Charitable Incorporated Organisation (CIO) which is subject to its governing document, its constitution, which took effect from the date of its registration 25th February 2014. The members' liability is limited to no more than £10 per member in the event of the CIO being wound up.

Recruitment and appointment of new trustees

Trustees are appointed based on their experience and expertise. The board regularly review their position and approach appropriate candidates as necessary. All new Trustees receive inductions on the procedures of the charity and are directed to the Charity Commission guidance on their responsibilities.

Volunteer-run delivery model

SAL is currently delivered entirely through volunteer effort, where we can recognise the level of volunteer time, this has been recognised in the statement of financial activities. Trustees, executive team members and advisory board members contribute their time on an unpaid basis, and SAL is formalising volunteering arrangements to support consistent and sustainable delivery as the charity develops. The trustees consider that this approach has supported strong progress during the year while maintaining low expenditure, thereby directing resources efficiently towards SAL's charitable purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155926

Principal address

15 Newland
Lincoln
LN1 1XG

Trustees

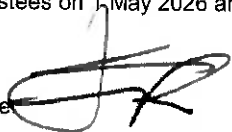
Dr I A Robertson BVSC, LLB
J E O'Hern FCA
D S Goldsworthy

Independent Examiner

Paul Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Approved by order of the board of trustees on 1 May 2026 and signed on its behalf by:

Dr I A Robertson BVSC, LLB - Trustee



**Independent Examiner's Report to the Trustees of
Sentient Animal Law Foundation**

Independent examiner's report to the trustees of Sentient Animal Law Foundation

I report to the charity trustees on my examination of the accounts of Sentient Animal Law Foundation (the Trust) for the period 30 September 2024 to 30 September 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

1 May 2026

Sentient Animal Law Foundation

Statement of Financial Activities
for the Period 30 September 2024 to 30 September 2025

				Period 30.9.24 to 30.9.25 Total funds £	Year Ended 29.9.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes	Unrestricted fund £	Restricted fund £		
Donations and legacies		32,415	-	32,415	17,422
EXPENDITURE ON					
Charitable activities	2				
Education and training		46,139	295	46,434	3,606
NET INCOME/(EXPENDITURE)		(13,724)	(295)	(14,019)	13,816
RECONCILIATION OF FUNDS					
Total funds brought forward		230,491	1,152	231,643	217,827
TOTAL FUNDS CARRIED FORWARD		<u>216,767</u>	<u>857</u>	<u>217,624</u>	<u>231,643</u>

The notes form part of these financial statements

Sentient Animal Law Foundation

Balance Sheet
30 September 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	5	1	-	1	1
CURRENT ASSETS					
Cash at bank		217,966	857	218,823	234,342
CREDITORS					
Amounts falling due within one year	6	(1,200)	-	(1,200)	(2,700)
NET CURRENT ASSETS		<u>216,766</u>	<u>857</u>	<u>217,623</u>	<u>231,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>216,767</u>	<u>857</u>	<u>217,624</u>	<u>231,643</u>
NET ASSETS		<u>216,767</u>	<u>857</u>	<u>217,624</u>	<u>231,643</u>
FUNDS	7				
Unrestricted funds				216,767	230,491
Restricted funds				857	1,152
TOTAL FUNDS				<u>217,624</u>	<u>231,643</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 May 2026 and were signed on its behalf by:



I.A. Robertson BVSC, LLB - Trustee

Sentient Animal Law Foundation

Notes to the Financial Statements **for the Period 30 September 2024 to 30 September 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The entity is a Charitable Incorporated Organisation registered with the Charities Commission of England and Wales.

Income

All income is recognised in the Statement of Financial Activities when it can be accurately valued, the right to the income has been transferred and it is probable that the income will be received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Patents and licences

Patents and licences acquired are initially recognised at cost and are subsequently carried at cost less accumulated amortisation and accumulated impairment losses.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Valuing gifts in kind

Gifts in kind are included in the financial statements when there is a probable inflow of economic benefit or service potential to the charity and where the value can be measured reliably. Donated services are only recognised where they would otherwise have been purchased and a reliable valuation is available. Donated services are valued using averages within the non-for-profit sector for the equivalent paid roles.

Financial instruments

The CIO only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the CIO would receive for the asset if it were to be sold at the balance sheet date.

Sentient Animal Law Foundation

**Notes to the Financial Statements - continued
for the Period 30 September 2024 to 30 September 2025**

2. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 3)
	£
Education and training	46,434
	<u>46,434</u>

3. SUPPORT COSTS

	Management	Finance	Other	Totals
	£	£	£	£
Education and training	295	13,813	32,326	46,434
	<u>295</u>	<u>13,813</u>	<u>32,326</u>	<u>46,434</u>

Support costs, included in the above, are as follows:

	Period	Year Ended
	30.9.24	29.9.24
	to	
	30.9.25	
	Education	Total
	and	activities
	training	£
	£	
Website and brand development costs	295	988
Bank charges	88	123
Professional/Accountancy fees	840	3,960
Foreign exchange gains/losses	12,885	(1,465)
Admin and support costs	32,326	-
	<u>46,434</u>	<u>3,606</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2025 nor for the year ended 29 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2025 nor for the year ended 29 September 2024.

5. INTANGIBLE FIXED ASSETS

	Patents and licences
	£
COST	
At 30 September 2024 and 30 September 2025	1
	<u>1</u>
NET BOOK VALUE	
At 30 September 2025	1
	<u>1</u>
At 29 September 2024	1
	<u>1</u>

Sentient Animal Law Foundation

**Notes to the Financial Statements - continued
for the Period 30 September 2024 to 30 September 2025**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	1,200	2,700

7. MOVEMENT IN FUNDS

	At 30.9.24	Net movement in funds	At 30.9.25
	£	£	£
Unrestricted funds			
General fund	230,491	(13,724)	216,767
Restricted funds			
Compassion in World Farming	1,152	(295)	857
TOTAL FUNDS	<u>231,643</u>	<u>(14,019)</u>	<u>217,624</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	32,415	(46,139)	(13,724)
Restricted funds			
Compassion in World Farming	-	(295)	(295)
TOTAL FUNDS	<u>32,415</u>	<u>(46,434)</u>	<u>(14,019)</u>

Comparatives for movement in funds

	At 30.9.23	Net movement in funds	Transfers between funds	At 29.9.24
	£	£	£	£
Unrestricted funds				
General fund	215,663	13,816	1,012	230,491
Restricted funds				
Compassion in World Farming	2,164	-	(1,012)	1,152
TOTAL FUNDS	<u>217,827</u>	<u>13,816</u>	<u>-</u>	<u>231,643</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	17,422	(3,606)	13,816
TOTAL FUNDS	<u>17,422</u>	<u>(3,606)</u>	<u>13,816</u>

Sentient Animal Law Foundation

Notes to the Financial Statements - continued
for the Period 30 September 2024 to 30 September 2025

7. MOVEMENT IN FUNDS - continued

The restricted fund relates to grant income for key reference materials associated with 'Modern Animal Welfare: Law and Reform'. These funds are due to be expended within the 2025/26 financial year on development costs.

8. RELATED PARTY DISCLOSURES

Wright Vigar Ltd, in which one of the charity's trustees was a director until resigning in March 2024, provided administrative and accounting services to the charity during the year at a cost of £Nil (2024: £3,960).

Sentient Animal Law Foundation

Detailed Statement of Financial Activities
for the Period 30 September 2024 to 30 September 2025

	Period 30.9.24 to 30.9.25 £	Year Ended 29.9.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31	4
Legacies	-	17,276
Donated services and facilities	32,326	-
Royalties	58	122
Sundry income	-	20
	<u>32,415</u>	<u>17,422</u>
Total incoming resources	32,415	17,422
EXPENDITURE		
Support costs		
Management		
Website and brand development costs	295	988
Finance		
Bank charges	88	123
Professional/Accountancy fees	840	3,960
Foreign exchange gains/losses	12,885	(1,465)
	<u>13,813</u>	<u>2,618</u>
Other		
Admin and support costs	32,326	-
Total resources expended	46,434	3,606
Net (expenditure)/income	(14,019)	13,816

This page does not form part of the statutory financial statements

Sentient Animal Law Foundation

England & Wales - Charity number 1155926

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 29 September 2024
for
Sentient Animal Law Foundation

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Sentient Animal Law Foundation

**Contents of the Financial Statements
for the Year Ended 29 September 2024**

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Sentient Animal Law Foundation
Report of the Trustees
for the Year Ended 29 September 2024

The Trustees present their report with the financial statements of the charity for the year ended 29 September 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity, as set out within its governing document, are:

1. To promote humane behaviour towards animals and advocate for legal and practical responsibility for both the negative and positive states of law's sentient animals.
2. To advance public education on all matters related to the development, teaching, application, and practice of animal-related laws.
3. To relieve the suffering and distress of animals and promote their overall well-being by providing resources and support for key stakeholders to understand and apply modern concepts of animal welfare science, policy, and social reform that benefit animals, people, and their shared environment.

There are thousands of charities involved in animal welfare, addressing nearly every aspect of animal use and interaction. Similarly, numerous organizations and professions work to identify and implement solutions to pressing issues such as antimicrobial resistance, biodiversity loss, and climate change. The recurring challenge is not identifying what needs to change but determining "how" to implement these changes en masse within the limited time frames available, which experts often estimate in decades rather than centuries.

The Sentient Animal Law Foundation (SAL) is unique as the only organization globally focused on demonstrating "how" to use law to evolve legal responsibilities beyond merely preventing cruelty. SAL emphasizes "how" to enact critically time-sensitive, animal-related ideas into universal practice.

Recent scholarly publications highlight significant misunderstanding and confusion regarding the concept of sentience and the crucial difference between just explicitly repeating the recognition of animal sentience that is already implicitly stated in existing anti-cruelty law, versus clearly and unequivocally defining sentience and linking that to the animal's experience of negative and positive states.

Put simply, recognising and defining sentience addresses the question of the animal's ability to feel.

After having decided that animals are capable of subjectively feeling and experiencing, the next question is what do animals feel? The Foundation advocates for a definition that answers those pivotal questions that underpin the responsibility established in law ('duty of care'). The definition advocated by the Foundation states:

"sentience means the ability for an animal to subjectively feel and experience negative and positive states".

The three words, "and positive states," are what evolve the duty of care to make a meaningful difference to all creatures involved in the human-animal-environmental relationship. As such, the law reforms advocated by SAL elevate the current anti-cruelty standard of care, impacting sectors such as agriculture, research, entertainment, and trade.

Significant activities

The three key activities of the Sentient Animal Law Foundation include:

1. Educating policy advisers and decision-makers to identify and implement the essential elements of economic and enforceable positive animal welfare concepts in policies, laws, and international and trade agreements, and advocating for modern, meaningful reforms that deliver tangible outcomes for animals and society.
2. Educating the public, industry, and non-government organisations to evolve societal understanding of how positive animal welfare responsibilities advance beyond the limitations and consequences of anti-cruelty standards.
3. Creation and provision of evidence: Establishing a robust body of evidence for the legislative definition of sentience that meets and exceeds courtroom standards, aimed at persuading specific target markets: government and policy advisers, business and industry, non-government organisations and doctors, professionals including academics, scientists and experts, and the community.

Sentient Animal Law Foundation
Report of the Trustees
for the Year Ended 29 September 2024

OBJECTIVES AND ACTIVITIES

Public benefit

In setting objectives and planning activities, our Trustees have carefully considered the Charity Commission's guidance on public benefit. SAL remains committed to advancing humane behaviour, education, and practical solutions for modern animal welfare, ensuring sustainable benefits for animals, people, and their shared environment.

ACHIEVEMENT AND PERFORMANCE

Significant Achievements in 2024 Extending into 2025

In 2024, SAL achieved notable milestones, including:

" Legislative Impact: Positive animal welfare law reforms enacted not only in the Australian Capital Territory but also in Victoria and South Australia anticipated for enactment in 2025.

" Trade Agreements: Integration of positive animal welfare and sentience principles into significant trade agreements, such as between Australia and the EU.

" Leadership Growth: Consolidation of the charity's executive team with the appointment of a COO and an expanded Advisory Board, which currently includes prominent figures from science, industry, government, academia, and law. Further appointments and key projects have been identified.

" Government Engagement: Participation in further law reform meetings, consultations and discussions.

" Strategic Development: Major revisions to the charity's website, enhanced communication strategy, and creation of a comprehensive strategy document. This includes a global country analysis to be featured on the updated website.

" Publications and Outreach: Continued contributions to scholarly and public discourse. Writing of the book *Animals, Welfare, and the Law* is underway, with plans for completion in 2025.

Looking ahead, 2025 will see the:

" Expansion of the charity's website functionality.

" Introduction of online courses on animal law and positive animal welfare.

" Continued publications to inform, persuade, and support the six target markets.

FINANCIAL REVIEW

Financial position

At the year end, the charity had unrestricted funds of £230,491. (2023: £215,663).

Reserves policy

Whilst the charity is building its capacity to deliver its objectives, it is the intention of the Charity to continue to build reserves up to £500,000 in the short term. As the development continues the Trustees will monitor the strategic plan to ensure that it holds at least two year's running costs in addition to planned charitable activity expenditure in the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The legal form of the charity is that of a Charitable Incorporated Organisation (CIO) which is subject to its governing document, its constitution, which took effect from the date of its registration 25th February 2014.

Recruitment and appointment of new trustees

Trustees are appointed based on their experience and expertise. The board regularly review their position and approach appropriate candidates as necessary. All new Trustees receive inductions on the procedures of the charity and are directed to the Charity Commission guidance on their responsibilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155926

Principal address

15 Newland
Lincoln
LN1 1XG

Sentient Animal Law Foundation

Report of the Trustees
for the Year Ended 29 September 2024


Trustees

Dr I A Robertson BVSC, LLB
J E O'Hern FCA
D S Goldsworthy

Independent Examiner

Paul Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Approved by order of the board of trustees on 4 February 2025 and signed on its behalf by:



[IAR \(Feb 5, 2025 12:57 GMT+13\)](#)

Dr I A Robertson BVSC, LLB - Trustee

**Independent Examiner's Report to the Trustees of
Sentient Animal Law Foundation**

Independent examiner's report to the trustees of Sentient Animal Law Foundation

I report to the charity trustees on my examination of the accounts of Sentient Animal Law Foundation (the Trust) for the year ended 29 September 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Paul Colcomb

[Paul Colcomb \(Feb 5, 2025 08:48 GMT\)](#)

Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

4 February 2025

Sentient Animal Law Foundation

Statement of Financial Activities
for the Year Ended 29 September 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		17,422	-	17,422	121,560
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON					
Charitable activities					
Education and training	2	3,606	-	3,606	4,119
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME		13,816	-	13,816	117,441
Transfers between funds	8	1,012	(1,012)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		14,828	(1,012)	13,816	117,441
		<hr/>	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS					
Total funds brought forward		215,663	2,164	217,827	100,386
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		230,491	1,152	231,643	217,827
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Sentient Animal Law Foundation

Balance Sheet
29 September 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	5	1	-	1	1
CURRENT ASSETS					
Debtors	6	-	-	-	97,732
Cash at bank		233,190	1,152	234,342	123,805
		<u>233,190</u>	<u>1,152</u>	<u>234,342</u>	<u>221,537</u>
CREDITORS					
Amounts falling due within one year	7	(2,700)	-	(2,700)	(3,711)
		<u>230,490</u>	<u>1,152</u>	<u>231,642</u>	<u>217,826</u>
NET CURRENT ASSETS					
		<u>230,491</u>	<u>1,152</u>	<u>231,643</u>	<u>217,827</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>230,491</u>	<u>1,152</u>	<u>231,643</u>	<u>217,827</u>
NET ASSETS					
		<u>230,491</u>	<u>1,152</u>	<u>231,643</u>	<u>217,827</u>
FUNDS	8				
Unrestricted funds				230,491	215,663
Restricted funds				1,152	2,164
TOTAL FUNDS				<u>231,643</u>	<u>217,827</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 February 2025 and were signed on its behalf by:

IAR

[IAR \(Feb 5, 2025 12:57 GMT+13\)](#)

I A Robertson BVSC, LLB - Trustee

The notes form part of these financial statements

Sentient Animal Law Foundation

Notes to the Financial Statements
for the Year Ended 29 September 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The entity is a Charitable Incorporated Organisation registered with the Charities Commission of England and Wales.

Income

All income is recognised in the Statement of Financial Activities when it can be accurately valued, the right to the income has been transferred and it is probable that the income will be received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Patents and licences

Patents and licences acquired are initially recognised at cost and are subsequently carried at cost less accumulated amortisation and accumulated impairment losses.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 3)
	£
Education and training	3,606
	<u> </u>

Sentient Animal Law Foundation

Notes to the Financial Statements - continued
for the Year Ended 29 September 2024

3. SUPPORT COSTS

	Management £	Finance £	Totals £
Education and training	988	2,618	3,606

Support costs, included in the above, are as follows:

	2024 Education and training £	2023 Total activities £
Website and brand development costs	988	1,214
Bank charges	123	199
Professional/Accountancy fees	3,960	4,400
Foreign exchange gains/losses	(1,465)	(1,694)
	<u>3,606</u>	<u>4,119</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 September 2024 nor for the year ended 29 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 September 2024 nor for the year ended 29 September 2023.

5. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 30 September 2023 and 29 September 2024	1
NET BOOK VALUE	
At 29 September 2024	1
At 29 September 2023	1

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	97,732

Sentient Animal Law Foundation

Notes to the Financial Statements - continued
for the Year Ended 29 September 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	-	(1)
Other creditors	2,700	3,712
	<u>2,700</u>	<u>3,711</u>

8. MOVEMENT IN FUNDS

	At 30.9.23 £	Net movement in funds £	Transfers between funds £	At 29.9.24 £
Unrestricted funds				
General fund	215,663	13,816	1,012	230,491
Restricted funds				
Compassion in World Farming	2,164	-	(1,012)	1,152
TOTAL FUNDS	<u>217,827</u>	<u>13,816</u>	<u>-</u>	<u>231,643</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,422	(3,606)	13,816
TOTAL FUNDS	<u>17,422</u>	<u>(3,606)</u>	<u>13,816</u>

Comparatives for movement in funds

	At 30.9.22 £	Net movement in funds £	Transfers between funds £	At 29.9.23 £
Unrestricted funds				
General fund	96,386	117,643	1,634	215,663
Restricted funds				
Compassion in World Farming	4,000	(202)	(1,634)	2,164
TOTAL FUNDS	<u>100,386</u>	<u>117,441</u>	<u>-</u>	<u>217,827</u>

Sentient Animal Law Foundation

Notes to the Financial Statements - continued
for the Year Ended 29 September 2024

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,560	(3,917)	117,643
Restricted funds			
Compassion in World Farming	-	(202)	(202)
TOTAL FUNDS	<u>121,560</u>	<u>(4,119)</u>	<u>117,441</u>

The restricted fund relates to grant income in relation to key reference materials regarding the 'Modern animal welfare, law and reform' These funds are all due to be expended within the 2023/24 financial year.

9. RELATED PARTY DISCLOSURES

Wright Vigar Ltd, in which one of the trustees is a Director, supplied administrative and accounting services to the charity in the sum of £3,960 (2023: £4,400).

Sentient Animal Law Foundation

Detailed Statement of Financial Activities
for the Year Ended 29 September 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4	1,414
Legacies	17,276	120,048
Royalties	122	98
Sundry income	20	-
	<hr/>	<hr/>
	17,422	121,560
Total incoming resources	17,422	121,560
EXPENDITURE		
Support costs		
Management		
Website and brand development costs	988	1,214
Finance		
Bank charges	123	199
Professional/Accountancy fees	3,960	4,400
Foreign exchange gains/losses	(1,465)	(1,694)
	<hr/>	<hr/>
	2,618	2,905
Total resources expended	3,606	4,119
Net income	<hr/> <hr/>	<hr/> <hr/>
	13,816	117,441

This page does not form part of the statutory financial statements

Sentient Animal Law Foundation

England & Wales - Charity number 1155926

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 29 September 2023
for
Sentient Animal Law Foundation

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Sentient Animal Law Foundation

**Contents of the Financial Statements
for the Year Ended 29 September 2023**

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Sentient Animal Law Foundation
Report of the Trustees
for the Year Ended 29 September 2023

The Trustees present their report with the financial statements of the charity for the year ended 29 September 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as set out within its governing document are:

1. To promote humane behaviour towards animals and prevent cruelty and suffering among animals.
2. To advance the education of the public on all matters relating to the development, teaching, application, and practice of animal-related laws.
3. To relieve the suffering and distress of animals by providing information that assists members of the public in securing access to legal and professional advice and representation in cases related to animals.

There are many thousands of charities involved in animal welfare seeking to implement change in almost every use of and interaction with animals. Similarly, there are a multitude of organizations and professions heavily involved in seeking to identify and implement solutions to animal-related issues such as antimicrobial resistance, loss of biodiversity, and climate change. The question consistently comes back to "how" to implement initiatives en masse and within time frames that, according to experts, are limited to decades, not centuries.

The Sentient Animal Law Foundation is unique because it is currently the only organization in the world showing "how" to use the law and evolve legal responsibilities beyond just preventing cruelty and "how" to put critically time-limited animal-related ideas for change into universal practice.

The objectives of the Sentient Animal Law Foundation charity and the interests of animals, the community, and governments are efficiently and effectively delivered with legislative recognition and definition of 'sentience' put into primary legislation. A legislative definition of sentience, referencing the animal's negative and positive states, creates positive animal welfare laws that extend people's legal responsibilities beyond just anti cruelty, making it the law for them to also provide animals in their care with opportunities to experience positive states.

The law reform elevates the current anti-cruelty standard of care that applies to every use of and interaction with animals, e.g., agriculture, research, entertainment, and trade.

Significant activities

The three key activities of the Sentient Animal Law Foundation include:

- Lobbying
- Education
- Creation of provision of a body of evidence regarding the legislative definition of sentience, meeting and exceeding courtroom standards regarding evidence and standards that informs and persuade the five target markets i.e. politicians and policy advisors, judges and lawyers, animal related professionals (e.g. veterinarians, scientists), journalists and media personnel, and the public.

Public benefit

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Sentient Animal Law Foundation
Report of the Trustees
for the Year Ended 29 September 2023

ACHIEVEMENT AND PERFORMANCE

Significant Achievements in 2023 Extending into 2024

In 2023, the Sentient Animal Law Foundation has had significant involvement and influence with governments and global organizations, publications, charity structure, and fundraising. This has included:

- The charity being appointed as a member of the United Nations Environmental Programme.
- The law reform for positive animal welfare being enacted not only in the Australian Capital Territory but also in Victoria, Australia (2024).
- Positive animal welfare and animal sentience being included in significant trade agreements, i.e., between Australia and the EU.
- Drafting the second edition of the book "Animals, Welfare, and the Law," due for submission at the end of 2023 and publication in 2024.
- Consolidation of the charity's executive team to include an appointed COO, and an extension of the charity Advisory Board with leading figures from science, industry, government, academia, and law.
- Attendance at law reform meetings with government/political leaders (i.e., NSW, Australia), participation in multiple conferences illustrating how the law reform provides a solution to addressing questions of 'how' to implement necessary change, and providing submissions to multi-jurisdictional reforms including Victoria, NSW, Queensland, SA, and participation demonstrating the flaws in the Sentience legislation of England.

Progress is set to continue in 2024 with initiatives including the expansion of the operation and functionality of the current website, provision of online courses pertaining to animal law and positive animal welfare, and continued publications that inform, persuade, and assist the five target markets.

FINANCIAL REVIEW

Financial position

At the year end, the charity had unrestricted funds of £215,663 (2022: £96,386).

Reserves policy

In order to ensure the long term future of the charity whilst also being able to carry out its charitable objectives, the Trustees aim to maintain a level of reserves to cover 24 months running costs in addition to planned charitable activity expenditure in the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The legal form of the charity is that of a Charitable Incorporated Organisation (CIO) which is subject to its governing document, its constitution, which took effect from the date of its registration 25th February 2014.

Recruitment and appointment of new trustees

Trustees are appointed based on their experience and expertise. The board regularly review their position and approach appropriate candidates as necessary. All new Trustees receive inductions on the procedures of the charity and are directed to the Charity Commission guidance on their responsibilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155926


Principal address

15 Newland
Lincoln
LN1 1XG

Trustees

Dr I A Robertson BVSC, LLB
J E O'Hern FCA
D S Goldsworthy

Approved by order of the board of trustees on 14 December 2023 and signed on its behalf by:


[Ian A. Robertson \(Dec 18, 2023 11:40 GMT+13\)](#)

Dr I A Robertson BVSC, LLB - Trustee

**Independent Examiner's Report to the Trustees of
Sentient Animal Law Foundation**

Independent examiner's report to the trustees of Sentient Animal Law Foundation

I report to the charity trustees on my examination of the accounts of Sentient Animal Law Foundation (the Trust) for the year ended 29 September 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Paul Colcomb

Paul Colcomb (Apr 9, 2024 12:28 GMT+1)

Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

14 December 2023

Sentient Animal Law Foundation

Statement of Financial Activities
for the Year Ended 29 September 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		121,560	-	121,560	4,130
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON					
Charitable activities					
Education and training	2	3,917	202	4,119	11,838
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		117,643	(202)	117,441	(7,708)
Transfers between funds	7	1,634	(1,634)	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		119,277	(1,836)	117,441	(7,708)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS					
Total funds brought forward		96,386	4,000	100,386	108,094
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>215,663</u>	<u>2,164</u>	<u>217,827</u>	<u>100,386</u>


The notes form part of these financial statements

Sentient Animal Law Foundation

Balance Sheet
29 September 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	4	1	-	1	1
CURRENT ASSETS					
Debtors	5	97,733	-	97,733	-
Cash at bank		121,641	2,164	123,805	105,119
		<u>219,374</u>	<u>2,164</u>	<u>221,538</u>	<u>105,119</u>
CREDITORS					
Amounts falling due within one year	6	(3,712)	-	(3,712)	(4,734)
		<u>215,662</u>	<u>2,164</u>	<u>217,826</u>	<u>100,385</u>
NET CURRENT ASSETS					
		<u>215,663</u>	<u>2,164</u>	<u>217,827</u>	<u>100,386</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>215,663</u>	<u>2,164</u>	<u>217,827</u>	<u>100,386</u>
NET ASSETS					
		<u>215,663</u>	<u>2,164</u>	<u>217,827</u>	<u>100,386</u>
FUNDS	7				
Unrestricted funds				215,663	96,386
Restricted funds				2,164	4,000
TOTAL FUNDS				<u>217,827</u>	<u>100,386</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2023 and were signed on its behalf by:


[Ian A. Robertson \(Dec 18, 2023 11:40 GMT+13\)](#)

I A Robertson BVSC, LLB - Trustee

The notes form part of these financial statements

Sentient Animal Law Foundation

Notes to the Financial Statements
for the Year Ended 29 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The entity is a Charitable Incorporated Organisation registered with the Charities Commission of England and Wales.

Income

All income is recognised in the Statement of Financial Activities when it can be accurately valued, the right to the income has been transferred and it is probable that the income will be received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Patents and licences

Patents and licences acquired are initially recognised at cost and are subsequently carried at cost less accumulated amortisation and accumulated impairment losses.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. CHARITABLE ACTIVITIES COSTS

	Support costs
	£
Education and training	4,119
	<hr/> <hr/>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 September 2023 nor for the year ended 29 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 September 2023 nor for the year ended 29 September 2022.

Sentient Animal Law Foundation

Notes to the Financial Statements - continued
for the Year Ended 29 September 2023

4. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 30 September 2022 and 29 September 2023	1
	<hr/>
NET BOOK VALUE	
At 29 September 2023	1
	<hr/> <hr/>
At 29 September 2022	1
	<hr/> <hr/>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	97,733	-
	<hr/> <hr/>	<hr/> <hr/>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	600
Other creditors	3,712	4,134
	<hr/> <hr/>	<hr/> <hr/>
	3,712	4,734
	<hr/> <hr/>	<hr/> <hr/>

7. MOVEMENT IN FUNDS

	At 30.9.22	Net movement in funds	Transfers between funds	At 29.9.23
	£	£	£	£
Unrestricted funds				
General fund	96,386	117,643	1,634	215,663
Restricted funds				
Compassion in World Farming	4,000	(202)	(1,634)	2,164
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
TOTAL FUNDS	100,386	117,441	-	217,827
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	121,560	(3,917)	117,643
Restricted funds			
Compassion in World Farming	-	(202)	(202)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
TOTAL FUNDS	121,560	(4,119)	117,441
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Sentient Animal Law Foundation

Notes to the Financial Statements - continued
for the Year Ended 29 September 2023

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 30.9.21 £	Net movement in funds £	At 29.9.22 £
Unrestricted funds			
General fund	108,094	(11,708)	96,386
Restricted funds			
Compassion in World Farming	-	4,000	4,000
TOTAL FUNDS	<u>108,094</u>	<u>(7,708)</u>	<u>100,386</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130	(11,838)	(11,708)
Restricted funds			
Compassion in World Farming	4,000	-	4,000
TOTAL FUNDS	<u>4,130</u>	<u>(11,838)</u>	<u>(7,708)</u>

The restricted fund relates to grant income in relation to key reference materials regarding the 'Modern animal welfare, law and reform' These funds are all due to be expended within the 2023/24 financial year.

8. RELATED PARTY DISCLOSURES

ALPD Ltd, a company in which I Robertson is a director, paid for expenses in the year totalling £1,012 (2022 £1,634) on behalf of the trustees in relation to the delivery of the charitable objectives. At the year end there was a balance of £1,012 (2022: £1,634) owed by the Charity. This was repaid post year end.

Wright Vigar Ltd, in which one of the trustees is a Director, supplied administrative and accounting services to the charity in the sum of £4,400 (2022 : £5,340).

Sentient Animal Law Foundation

Detailed Statement of Financial Activities
for the Year Ended 29 September 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,414	-
Legacies	120,047	-
Grants	-	4,000
Royalties	99	130
	<hr/>	<hr/>
	121,560	4,130
Total incoming resources	121,560	4,130
EXPENDITURE		
Charitable activities		
Training	-	4,404
Support costs		
Management		
Website and brand development costs	1,214	1,977
Finance		
Bank charges	199	117
Professional/Accountancy fees	4,400	5,340
Foreign exchange gains/losses	(1,694)	-
	<hr/>	<hr/>
	2,905	5,457
Total resources expended	4,119	11,838
Net income/(expenditure)	<hr/> <hr/> 117,441	<hr/> <hr/> (7,708)

This page does not form part of the statutory financial statements

Sentient Animal Law Foundation

England & Wales - Charity number 1155926

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 29 September 2022
for
Sentient Animal Law Foundation

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Sentient Animal Law Foundation

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for the Year Ended 29 September 2022**

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Sentient Animal Law Foundation

Report of the Trustees
for the Year Ended 29 September 2022

The Trustees present their report with the financial statements of the charity for the year ended 29 September 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

During the year, the charity changed its name from Animal Welfare Law Matters to Sentient Animal Law Foundation.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as set out within its governing document are:

- To promote humane behaviour towards animals and the prevention of cruelty and suffering among animals;
- To advance the education of the public on all matters relating to the development, teaching, application and practice of the law relating to animals;
- To relieve the suffering and distress of animals by providing information that assists members of the public to secure access to legal and professional advice and representation in cases concerned with animals.

From a legal perspective, these objectives are efficiently and effectively seeing sentience and its definition put in to primary legislation.

- There are many thousands of charities involved in animal welfare seeking to implement change in almost every use of, and interaction with, animals.
- However, the impact of the Sentient Animal Law Foundation focus on sentience is illustrated in recognition that legislative recognition and definition of sentience extends the sole focus of law on preventing pain or distress of animals that is deemed unreasonable or unnecessary, to inclusion/creation of legal responsibilities to provide opportunities with comfort, interest, and pleasure.
- That shift literally shifts/elevates the current standard of care that apply to every use of, and interaction with, animals e.g. agriculture, research, entertainment, and trade.

Significant activities

The three key activities of the Sentient Animal Law Foundation include:

- Lobbying
- Education
- Creation of provision of a body of evidence regarding the legislative definition of sentience, that meets and exceeds courtroom standards regarding evidence and standards that apply to informs and persuades the six target markets i.e. politicians and policy advisors, judges and lawyers, animal related professionals (e.g. veterinarians, scientists), journalists and media personnel, and the public.

Public benefit

In setting our objectives and planning our activities our Trustees have given careful consideration on the Charity Commission's guidance on public benefit.

Sentient Animal Law Foundation

Report of the Trustees
for the Year Ended 29 September 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Key activities of 2022

Since its inception, the charity has been active in engaging with stakeholders and contributing by way of publications, presentations and wide engagement with animal welfare law interest groups. Over the last 4-6 years, in particular, the charity has been focusing on clarifying its messaging regarding the singular legal reform that has maximum effect in terms of elevating standards of animal welfare.

The charity's specified vision and mission (www.sentientanimallaw.org) revolve around a reform that adds "positive animal welfare law" to law's current anti cruelty law. The legal pathway to the development of positive animal welfare law has been identified as the legislative definition of animal sentience that, consistent with the contemporary scientific authority of the Five Domains, recognises, and applies a legal responsibility for ('duty of care') not just an animal's negative states (pain, distress, suffering) but its positive states as well (comfort, interest, pleasure).

The Foundation has been active in publishing work and delivering presentations that promote the charity and its objectives. Listed below are a selection of those activities for your information:

In-person evidence was provided on behalf of Sentient Animal Law Foundation to the Standing Committee State Development on inquiry into Animal Welfare Policy in NSW, Parliament of New South Wales, 21 March 2022 following receipt of a direct invitation from the NSW government to the Sentient Animal Law Foundation

The Sentient Animal Law Foundation was specifically acknowledged on multiple occasions by MP Abigail Boyd in the Second Reading Speech of her Private Member's Bill (Prevention of Cruelty to Animals Amendment (Animal Sentience) Bill 2022 (NSW)), delivered to the Legislative Council of New South Wales on 10 August 2022 and referring to the Foundation's 'massive input'.

Written submissions from the Sentient Animal Law Foundation have been made to various governments regarding the effective implementation of positive animal welfare law reform. Just three examples of written submissions include:

- o The Victorian Government regarding the plan for Victoria's new animal care and protection laws to replace the Prevention of Cruelty to Animals Act 1986 (Vic), submitted 13 October 2022.
- o The Department of Primary Industries Jobs, NSW Government, Animal Welfare Reform: The Draft Animal Welfare Bill 2022, submitted 21 February 2022.
- o The European Commission on Proposed Revision of EU Animal Welfare Legislation submitted 21 January 2022.

Publications, Education and Outreach

The Charity is intentionally targeting the development of an authoritative body of literature to be made available within the public domain regarding the critical importance of legislatively (a) recognising animals as sentient beings and (b) providing the appropriate definition of 'sentience' which is critical for effectively extending the legal duty of care beyond just cruelty by adding duties in respect of positive animal welfare.

In consideration of the governance of the human-animal relationship, its fundamental principles and impacts on the future of animals, people and the environment, the Sentient Animal Law Foundation has delivered multiple publications and presentations to a wide range of selected stakeholders including, for example:

Publications

- o Completed first draft of the second edition of, *Animals, Welfare and the Law: Fundamental Principles Governing Law's Sentient Animals* (Routledge, 2nd ed, 2023)(forthcoming)
- o 'Recognising and Defining Animal Sentience in Legislation: A Framework for Importing Positive Animal Welfare through the Five Domains Model' (2022) 48(1) *Monash University Law Review* (advance). Note: A copy can be accessed here. DOI 10.26180/21387387.

Presentations to Stakeholders

- o 'How to make sentience your USP in law, trade and policy', delivered to New Zealand Government, Ministry for Primary Industries, November 2022
- o 'The Essentials of Animal Law', Legalwise (Australia and New Zealand) Continuing Professional Development, delivered October 2022
- o 'The next step: How to make positive welfare 'the law'', at Martin's Act Bicentenary Conference, A-Law UK Centre for Animal Law, England, July 2022

Sentient Animal Law Foundation

Report of the Trustees
for the Year Ended 29 September 2022

o 'Reclassifying Legal Personhood: A Framework for Legalhood for the Long-term Future', Global Priorities Institute, Department of Philosophy, University of Oxford, July 2022

o 'On Legal Personhood', Global Priorities Institute, Department of Philosophy, University of Oxford, June 2022

Ongoing Development of Academic Evidence and Resources

The Foundation's co-founders and directors are both engaged in doctoral research programs with a view toward contributing a robust body of academic evidence that supports the work of the Sentient Animal Law Foundation:

o Ian A. Robertson, 'Reconceptualising the Public Good for Sentient Beings: An Ecocentric Theory of Public Law for the Modern World', Auckland Law School, University of Auckland.

o Daniel Goldsworthy, 'Evaluation in Legal Theory: The Legal Positivism's Possibility Thesis Re-examined' and Jurisprudence, Melbourne Law School, University of Melbourne.

Appointment of Patron and Advisory Board

We note that we are honoured to have the Hon Michael Kirby AC CMG as the Foundation's Patron.

2022 also saw the SAL Foundation appoint its inaugural Advisory Board whose collective expertise and experience has provided key insights toward realising the concept of positive animal welfare becoming law and universally applied practice that gives, what the Foundation refers to, as 'a life enjoyed, not just endured'.

During the year, as part of the revised and developed charity brand strategy, the charity has been renamed from "Animal Welfare Law Matters" to "the Sentient Animal Law Foundation". Reasons for the name change include, in particular, the focus of the charity on animal "sentience", the focus of the charity on a law reform targeting the legislative definition of "sentience", and the desirability to communicate the elements of what the charity/foundation does in the name.

In summary, the considerable work explored avenues, and learnings of the last 3-5 years are now consolidated and scheduled to have a tangible outward-facing presence in 2022 with a view to a formal promotion of the charity to global stakeholders on or around a date that coincides with the 200th anniversary of animal protection law.

Plans for 2023:

A key objective for the Foundation in 2023 is to establish the charity as a self-sustaining organisation that provides assistance to stakeholders seeking to move law, practises and policies beyond merely anti-cruelty frameworks by extending the legal framework with the implementation of positive animal welfare standards.

The charity seeks help in broadening its capacity by obtaining funding and personnel to be able to replicate the success that it has already achieved in the Australian Capital Territory and that jurisdiction's (a) recognition of animals as sentient beings and (b) legislative definition of 'sentience' that clearly and unequivocally makes reference to the animal's negative and positive states..

The collective suggestions and efforts of the Board means that the Foundation is on its way to creating the 'call for support' which will be used to secure funding and sustainable income streams. In turn, this will enable the hiring of people in IT, media and marketing, and fundraising to realise the next stage of website development, education resources and further lobbying activities.

Consistent with the Foundation's global vision and mission, the charity will continue focusing, in the first instance and until greater resources permit, on jurisdictions with a recognised international reputation and investment for maintaining animal welfare leadership (e.g. Australia, New Zealand, the United Kingdom and regional organisations).

Together, we'll see this grass roots reform implemented in years, not decades or centuries. It is an honour and a privilege to be working alongside you in achieving the vision of a world where the benchmark for animal welfare moves beyond its singular legal focus on anti-cruelty.

FINANCIAL REVIEW

Financial position

At the year end, the charity had unrestricted funds of £96,386 (2021: £108,094).

Reserves policy

In order to ensure the long term future of the charity whilst also being able to carry out its charitable objectives, the Trustees aim to maintain a level of reserves to cover 24 months running costs in addition to planned charitable activity expenditure in the next 12 months.

Sentient Animal Law Foundation

Report of the Trustees
for the Year Ended 29 September 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The legal form of the charity is that of a Charitable Incorporated Organisation (CIO) which is subject to its governing document, its constitution, which took effect from the date of its registration 25th February 2014.

Recruitment and appointment of new trustees

Trustees are appointed based on their experience and expertise. The board regularly review their position and approach appropriate candidates as necessary. All new Trustees receive inductions on the procedures of the charity and are directed to the Charity Commission guidance on their responsibilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155926

Principal address

15 Newland
Lincoln
LN1 1XG

Trustees

Dr I A Robertson BVSC, LLB
J E O'Hern FCA
D S Goldsworthy (appointed 28.2.22)

Approved by order of the board of trustees on 1 February 2023 and signed on its behalf by:



[IanR \(Feb 13, 2023 12:11 GMT+13\)](#)

Dr I A Robertson BVSC, LLB - Trustee

Sentient Animal Law Foundation

Statement of Financial Activities
for the Year Ended 29 September 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		130	4,000	4,130	510
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON					
Charitable activities					
Education and training	2	11,838	-	11,838	14,997
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		(11,708)	4,000	(7,708)	(14,487)
RECONCILIATION OF FUNDS					
Total funds brought forward		108,094	-	108,094	122,581
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>96,386</u>	<u>4,000</u>	<u>100,386</u>	<u>108,094</u>

The notes form part of these financial statements

Sentient Animal Law Foundation

Balance Sheet
29 September 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Intangible assets	4	1	-	1	1
CURRENT ASSETS					
Cash at bank		101,119	4,000	105,119	113,571
CREDITORS					
Amounts falling due within one year	5	(4,734)	-	(4,734)	(5,478)
NET CURRENT ASSETS		<u>96,385</u>	<u>4,000</u>	<u>100,385</u>	<u>108,093</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		96,386	4,000	100,386	108,094
NET ASSETS		<u>96,386</u>	<u>4,000</u>	<u>100,386</u>	<u>108,094</u>
FUNDS	6				
Unrestricted funds				96,386	108,094
Restricted funds				4,000	-
TOTAL FUNDS				<u>100,386</u>	<u>108,094</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 February 2023 and were signed on its behalf by:

IanR

IanR (Feb 13, 2023 12:11 GMT+13)

I A Robertson BVSC, LLB - Trustee

Sentient Animal Law Foundation

Notes to the Financial Statements
for the Year Ended 29 September 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The entity is a Charitable Incorporated Organisation registered with the Charities Commission of England and Wales.

Income

All income is recognised in the Statement of Financial Activities when it can be accurately valued, the right to the income has been transferred and it is probable that the income will be received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Patents and licences

Patents and licences acquired are initially recognised at cost and are subsequently carried at cost less accumulated amortisation and accumulated impairment losses.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Education and training	<u>4,404</u>	<u>7,434</u>	<u>11,838</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 September 2022 nor for the year ended 29 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 September 2022 nor for the year ended 29 September 2021.

Sentient Animal Law Foundation

**Notes to the Financial Statements - continued
for the Year Ended 29 September 2022**

4. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 30 September 2021 and 29 September 2022	1
	<hr/>
NET BOOK VALUE	
At 29 September 2022	1
	<hr/> <hr/>
At 29 September 2021	1
	<hr/> <hr/>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	600	265
Other creditors	4,134	5,213
	<hr/>	<hr/>
	4,734	5,478
	<hr/> <hr/>	<hr/> <hr/>

6. MOVEMENT IN FUNDS

	At 30.9.21 £	Net movement in funds £	At 29.9.22 £
Unrestricted funds			
General fund	108,094	(11,708)	96,386
Restricted funds			
Compassion in World Farming	-	4,000	4,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	108,094	(7,708)	100,386
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130	(11,838)	(11,708)
Restricted funds			
Compassion in World Farming	4,000	-	4,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	4,130	(11,838)	(7,708)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

	At 30.9.20 £	Net movement in funds £	At 29.9.21 £
Unrestricted funds			
General fund	122,581	(14,487)	108,094
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	122,581	(14,487)	108,094
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Sentient Animal Law Foundation

Notes to the Financial Statements - continued
for the Year Ended 29 September 2022

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	510	(14,997)	(14,487)
TOTAL FUNDS	<u>510</u>	<u>(14,997)</u>	<u>(14,487)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 30.9.20 £	Net movement in funds £	At 29.9.22 £
Unrestricted funds			
General fund	122,581	(26,195)	96,386
Restricted funds			
Compassion in World Farming	-	4,000	4,000
TOTAL FUNDS	<u>122,581</u>	<u>(22,195)</u>	<u>100,386</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	640	(26,835)	(26,195)
Restricted funds			
Compassion in World Farming	4,000	-	4,000
TOTAL FUNDS	<u>4,640</u>	<u>(26,835)</u>	<u>(22,195)</u>

The restricted fund relates to grant income in relation to key reference materials regarding the 'Modern animal welfare, law and reform' These funds are all due to be expended within the 2022/23 financial year.

7. RELATED PARTY DISCLOSURES

ALPD Ltd, a company in which I Robertson is a director, paid for expenses in the year totalling £1,634 (2021 Nil) on behalf of the trustees in relation to the delivery of the charitable objectives. At the year end there was a balance of £1,634 (2021: £2,713) owed by the Charity. This was repaid post year end.

Wright Vigar Ltd, in which one of the trustees is a Director, supplied administrative and accounting services to the charity in the sum of £5,340 (2021 : £5,788).

Sentient Animal Law Foundation

England & Wales - Charity number 1155926

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 29 September 2021
for
Animal Welfare Law Matters

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Animal Welfare Law Matters

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for the Year Ended 29 September 2021**

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Animal Welfare Law Matters
Report of the Trustees
for the Year Ended 29 September 2021

The Trustees present their report with the financial statements of the charity for the year ended 29 September 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as set out within its governing document are:

- To promote humane behaviour towards animals and the prevention of cruelty and suffering among animals;
- To advance the education of the public on all matters relating to the development, teaching, application and practice of the law relating to animals;
- To relieve the suffering and distress of animals by providing information that assists members of the public to secure access to legal and professional advice and representation in cases concerned with animals.

From a legal perspective, these objectives are efficiently and effectively seeing sentience and its definition put in to primary legislation.

- There are many thousands of charities involved in animal welfare seeking to implement change in almost every use of, and interaction with, animals.
- However, the impact of AWLM's focus on sentience is illustrated in recognition that legislative recognition and definition of sentience extends the sole focus of law on preventing pain or distress of animals that is deemed unreasonable or unnecessary, to inclusion/creation of legal responsibilities to provide opportunities with comfort, interest, and pleasure.
- That shift literally shifts/elevates the current standard of care that apply to every use of, and interaction with, animals e.g. agriculture, research, entertainment, and trade.

Significant activities

The three key activities of AWLM include:

- Lobbying
- Education
- Creation of provision of a body of evidence regarding the legislative definition of sentience, that meets and exceeds courtroom standards regarding evidence and standards that apply to informs and persuades the six target markets i.e. politicians and policy advisors, judges and lawyers, animal related professionals (e.g. veterinarians, scientists), journalists and media personnel, and the public.

Public benefit

In setting our objectives and planning our activities our Trustees have given careful consideration on the Charity Commission's guidance on public benefit.

Animal Welfare Law Matters
Report of the Trustees
for the Year Ended 29 September 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Key activities of 2021

Since its inception, the charity has been active in engaging with stakeholders and contributing by way of publications, presentations and wide engagement with animal welfare law interest groups. Over the last 3-5 years, in particular, the charity has been focusing on clarifying its messaging regarding the singular legal reform that has maximum effect in terms of elevating standards of animal welfare.

The charity's specified vision and mission (www.sentientanimallaw.org) revolve around a reform that adds "positive animal welfare law" to law's current anti cruelty law. The legal pathway to the development of positive animal welfare law has been identified as the legislative definition of animal sentience that, consistent with the contemporary scientific authority of the Five Domains, recognises, and applies a legal responsibility for ('duty of care') not just an animal's negative states (pain, distress, suffering) but its positive states as well (comfort, interest, pleasure).

With a view to clarifying and communicating the messaging associated with that vision and mission, the charity has invested considerable time, money and effort interviewing and testing the services of selected marketing firms and internet providers. Despite challenges, the ongoing efforts of the charity has resulted in considerable progress in terms of developing and collecting usable communication methodologies and clarifying what the charity needs to communicate. These have included, for example, refinement of the applicable terminology, phrases, and diagrams in order to convey the reasons why a legal reform is necessary, what the legal reform should be, the practical "how-to" aspects of implementation, and the beneficial impacts of the law reform on all stakeholders, including the daily life experience of animals. The substantive and refined messaging has been collated and in 2021 the charity launched the website containing those collated communication materials. The website has received significant positive feedback and assisted with engagement of wider animal-related organisations including the European Union, Eurogroup and the United Nations.

The website has also been a referenced outward facing resource for submissions responding to public consultations relevant to animal law reforms in Australia, and to political initiatives regarding the sentient animal in England following Brexit.

Planned activities for 2022 include (a) a formal launch to the wider global government and NGO animal community at a collaborative conference, (b) publication (Routledge Publishers) of the 2nd edition of "Animals, Welfare and the Law" to coincide with the 200th anniversary of animal protection law [1822- 2022], (c) collaboration with NGOs who have parallel objectives associated with positive animal welfare and the sentient animal.

As part of the revised and developed charity brand strategy, the charity will be renamed from "Animal Welfare Law Matters" to "the Sentient Animal Law Foundation". Reasons for the name change include, in particular, the focus of the charity on animal "sentience", the focus of the charity on a law reform targeting the legislative definition of "sentience", and the desirability to communicate the elements of what the charity/foundation does in the name.

In summary, the considerable work explored avenues, and learnings of the last 3-5 years are now consolidated and scheduled to have a tangible outward-facing presence in 2022 with a view to a formal promotion of the charity to global stakeholders on or around a date that coincides with the 200th anniversary of animal protection law.

FINANCIAL REVIEW

Financial position

At the year end, the charity had unrestricted funds of £108,094 (2020: £122,581).

Reserves policy

In order to ensure the long term future of the charity whilst also being able to carry out its charitable objectives, the Trustees aim to maintain a level of reserves to cover 24 months running costs in addition to planned charitable activity expenditure in the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The legal form of the charity is that of a Charitable Incorporated Organisation (CIO) which is subject to its governing document, its constitution, which took effect from the date of its registration 25th February 2014.

Recruitment and appointment of new trustees

Trustees are appointed based on their experience and expertise. The board regularly review their position and approach appropriate candidates as necessary. All new Trustees receive inductions on the procedures of the charity and are directed to the Charity Commission guidance on their responsibilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155926

Animal Welfare Law Matters
Report of the Trustees
for the Year Ended 29 September 2021

Principal address

15 Newland
Lincoln
LN1 1XG

Trustees

Dr I A Robertson BVSC, LLB
Ms J D Pittuck (resigned 30.7.21)
J E O'Hern FCA

~~26/01/2021~~
26/01/2022

Approved by order of the board of trustees on and signed on its behalf by:

I.A. Robertson

[I.A.Robertson \(Jan 26, 2022 11:05 GMT+13\)](#)

.....
Dr I A Robertson BVSC, LLB - Trustee

Animal Welfare Law Matters

Statement of Financial Activities
for the Year Ended 29 September 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		510	121
EXPENDITURE ON			
Charitable activities	2		
Education and training		14,997	11,937
NET INCOME/(EXPENDITURE)		<u>(14,487)</u>	<u>(11,816)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		122,581	134,397
TOTAL FUNDS CARRIED FORWARD		<u><u>108,094</u></u>	<u><u>122,581</u></u>

The notes form part of these financial statements

Animal Welfare Law Matters

Balance Sheet
29 September 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Intangible assets	4	1	1
CURRENT ASSETS			
Cash at bank		113,571	127,165
CREDITORS			
Amounts falling due within one year	5	(5,478)	(4,585)
NET CURRENT ASSETS		<u>108,093</u>	<u>122,580</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		108,094	122,581
NET ASSETS		<u>108,094</u>	<u>122,581</u>
FUNDS	6		
Unrestricted funds		<u>108,094</u>	<u>122,581</u>
TOTAL FUNDS		<u>108,094</u>	<u>122,581</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
26/01/2022..... and were signed on its behalf by:

I A Robertson

I A Robertson (San No. 2022-11-05 GMT+13)

I A Robertson BVSC, LLB - Trustee

Animal Welfare Law Matters

Notes to the Financial Statements for the Year Ended 29 September 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The entity is a Charitable Incorporated Organisation registered with the Charities Commission of England and Wales.

Income

All income is recognised in the Statement of Financial Activities when it can be accurately valued, the right to the income has been transferred and it is probable that the income will be received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Patents and licences

Patents and licences acquired are initially recognised at cost and are subsequently carried at cost less accumulated amortisation and accumulated impairment losses.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. CHARITABLE ACTIVITIES COSTS

	Support costs
	£
Education and training	14,997
	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 September 2021 nor for the year ended 29 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 September 2021 nor for the year ended 29 September 2020.

Animal Welfare Law Matters

Notes to the Financial Statements - continued
for the Year Ended 29 September 2021

4. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 30 September 2020 and 29 September 2021	1
	<hr/>
NET BOOK VALUE	
At 29 September 2021	1
	<hr/> <hr/>
At 29 September 2020	1
	<hr/> <hr/>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	265	-
Other creditors	5,213	4,585
	<hr/>	<hr/>
	5,478	4,585
	<hr/> <hr/>	<hr/> <hr/>

6. MOVEMENT IN FUNDS

	At 30.9.20 £	Net movement in funds £	At 29.9.21 £
Unrestricted funds			
General fund	122,581	(14,487)	108,094
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	122,581	(14,487)	108,094
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	510	(14,997)	(14,487)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	510	(14,997)	(14,487)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

	At 30.9.19 £	Net movement in funds £	At 29.9.20 £
Unrestricted funds			
General fund	134,397	(11,816)	122,581
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	134,397	(11,816)	122,581
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Animal Welfare Law Matters

Notes to the Financial Statements - continued
for the Year Ended 29 September 2021

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121	(11,937)	(11,816)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>121</u>	<u>(11,937)</u>	<u>(11,816)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 30.9.19 £	Net movement in funds £	At 29.9.21 £
Unrestricted funds			
General fund	134,397	(26,303)	108,094
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>134,397</u>	<u>(26,303)</u>	<u>108,094</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	631	(26,934)	(26,303)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>631</u>	<u>(26,934)</u>	<u>(26,303)</u>

7. RELATED PARTY DISCLOSURES

ALPD Ltd, a company in which I Robertson is a director, paid for expenses in the prior year totalling £2,713 on behalf of the trustees in relation to the delivery of the charitable objectives. At the year end there was a balance of £2,713 (2020: £2,713) owed by the Charity. This was repaid post year end.

Wright Vigar Ltd, in which one of the trustees is a Director, supplied administrative and accounting services to the charity in the sum of £5,788 (2020 : £6,620).

Animal Welfare Law Matters

Detailed Statement of Financial Activities
for the Year Ended 29 September 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Royalties	510	121
Total incoming resources	510	121
EXPENDITURE		
Support costs		
Management		
Website and brand development costs	8,962	5,229
Finance		
Bank charges	247	88
Professional/Accountancy fees	5,788	6,620
	6,035	6,708
Total resources expended	14,997	11,937
Net expenditure	<u>(14,487)</u>	<u>(11,816)</u>

Sentient Animal Law Foundation

England & Wales - Charity number 1155926

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 29 September 2020
for
Animal Welfare Law Matters

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Animal Welfare Law Matters

**Contents of the Financial Statements
for the Year Ended 29 September 2020**

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Animal Welfare Law Matters
Report of the Trustees
for the Year Ended 29 September 2020

The Trustees present their report with the financial statements of the charity for the year ended 29 September 2020. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (as amended by Update bulletin 1).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as set out within its governing document are:

- To promote humane behaviour towards animals and the prevention of cruelty and suffering among animals;
- To advance the education of the public on all matters relating to the development, teaching, application and practice of the law relating to animals;
- To relieve the suffering and distress of animals by providing information that assists members of the public to secure access to legal and professional advice and representation in cases concerned with animals.

From a legal perspective, these objectives are efficiently and effectively seeing sentience and its definition put in to primary legislation.

- There are many thousands of charities involved in animal welfare seeking to implement change in almost every use of, and interaction with, animals.
- However, the impact of AWLM's focus on sentience is illustrated in recognition that legislative recognition and definition of sentience extends the sole focus of law on preventing pain or distress of animals that is deemed unreasonable or unnecessary, to inclusion/creation of legal responsibilities to provide opportunities with comfort, interest, and pleasure.
- That shift literally shifts/elevates the current standard of care that apply to every use of, and interaction with, animals e.g. agriculture, research, entertainment, and trade.

Significant activities

The three key activities of AWLM include:

- Lobbying
- Education
- Creation of provision of a body of evidence regarding the legislative definition of sentience, that meets and exceeds courtroom standards regarding evidence and standards that apply to informs and persuades the six target markets i.e. politicians and policy advisors, judges and lawyers, animal related professionals (e.g. veterinarians, scientists), journalists and media personnel, and the public.

Public benefit

In setting our objectives and planning our activities our Trustees have given careful consideration on the Charity Commission's guidance on public benefit.

Animal Welfare Law Matters
Report of the Trustees
for the Year Ended 29 September 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Key activities of 2020

Since its inception, the charity has been active in engaging with stakeholders and contributing by way of publications and presentations to relevant animal welfare law interest groups. Over the last 3-5 years, in particular, the charity has been focusing on clarifying its messaging regarding the singular legal reform that has maximum effect in terms of elevating standards of animal welfare.

The identified vision and mission revolve around a reform that creates "positive animal welfare law". The legal pathway to the development of positive animal welfare law has been identified as the legislative definition of animal sentience that, consistent with the scientific authority of the five domains, recognises, and takes responsibility for, not simply an animal's negative states but its positive states as well.

With a view to clarifying and communicating the messaging associated with that vision and mission, the charity has invested considerable time, money and effort interviewing, testing, and engaging the services of appropriate marketing firms to date but this has proved problematic at times.

Nevertheless, the ongoing efforts of the charity to educate, explain, and constantly assess the understanding of the various marketers, has resulted in considerable progress in terms of developing and collecting usable communication methodologies and clarifying what the charity needs to communicate. These have included, for example, refinement of the applicable terminology, phrases, and diagrams in order to convey the reasons why a legal reform is necessary, what the legal reform should be, the practical "how-to" aspects of implementation, and the beneficial impacts of the law reform on all stakeholders, including the daily life experience of animals.

The substantive and refined messaging has been collated and the charity is currently developing the website containing those collated communication materials.

In addition to the development of the website (targeted release date before Q3 2021) additional identified programs and targets of the charity involve, for example, publication of the 2nd edition of "Animals, Welfare and the Law" to coincide with the 200th anniversary of animal protection law [1822- 2022], planning of an online conference to coincide with the release date of the charity website, and engagement of contracted individuals with a focus on future project management and fundraising.

Parallel activities involve wider publications relevant to the subject of "sentient animal law" which contribute to the education and lobbying resources provided by the charity.

As part of the revised and developed charity brand strategy, the charity will be renamed from "Animal Welfare Law Matters" to "the Sentient Animal Law Foundation". Reasons for the name change include, particularly, the focus of the charity on animal "sentience", the legislative definition of "sentience", and the desirability to communicate the elements of what the charity/foundation does in the name.

In summary, the considerable work explored avenues, and learnings of the last 3-5 years are now consolidated and scheduled to have a tangible outward-facing presence in 2021 with a view to a formal promotion of the charity to global stakeholders on or around a date that coincides with the 200th anniversary of animal protection law.

FINANCIAL REVIEW

Financial position

At the year end, the charity had unrestricted funds of £122,581 (2019: £134,397).

Reserves policy

In order to ensure the long term future of the charity whilst also being able to carry out its charitable objectives, the Trustees aim to maintain a level of reserves to cover 24 months running costs in addition to planned charitable activity expenditure in the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The legal form of the charity is that of a Charitable Incorporated Organisation (CIO) which is subject to its governing document, its constitution, which took effect from the date of its registration 25th February 2014.

Recruitment and appointment of new trustees

Trustees are appointed based on their experience and expertise. The board regularly review their position and approach appropriate candidates as necessary. All new Trustees receive inductions on the procedures of the charity and are directed to the Charity Commission guidance on their responsibilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155926

Animal Welfare Law Matters
Report of the Trustees
for the Year Ended 29 September 2020

Principal address

15 Newland
Lincoln
LN1 1XG

Trustees

J E O'Hern FCA
Ms J D Clayton
Dr I A Robertson BVSC, LLB

22/06/2021

Approved by order of the board of trustees on and signed on its behalf by:

Ian A. Robertson
Ian A. Robertson (Jun 22, 2021 14:25 GMT+12)

.....
Dr I A Robertson BVSC, LLB - Trustee

Animal Welfare Law Matters

Statement of Financial Activities
for the Year Ended 29 September 2020

		2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		121	193
EXPENDITURE ON			
Charitable activities			
Education and training	2	11,937	8,220
NET INCOME/(EXPENDITURE)		(11,816)	(8,027)
RECONCILIATION OF FUNDS			
Total funds brought forward		134,397	142,424
TOTAL FUNDS CARRIED FORWARD		122,581	134,397

The notes form part of these financial statements

Animal Welfare Law Matters

Balance Sheet
29 September 2020

		2020	2019
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS			
Intangible assets	4	1	1
CURRENT ASSETS			
Cash at bank		127,165	149,052
CREDITORS			
Amounts falling due within one year	5	(4,585)	(14,656)
NET CURRENT ASSETS		<u>122,580</u>	<u>134,396</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		122,581	134,397
NET ASSETS		<u>122,581</u>	<u>134,397</u>
FUNDS			
Unrestricted funds	6	<u>122,581</u>	<u>134,397</u>
TOTAL FUNDS		<u>122,581</u>	<u>134,397</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/06/2021 and were signed on its behalf by:

Ian A. Robertson

Ian A. Robertson (Jun 22, 2021 14:25 GMT+12)

.....
I A Robertson BVSC, LLB - Trustee

Animal Welfare Law Matters

Notes to the Financial Statements
for the Year Ended 29 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The entity is a Charitable Incorporated Organisation registered with the Charities Commission of England and Wales.

Income

All income is recognised in the Statement of Financial Activities when it can be accurately valued, the right to the income has been transferred and it is probable that the income will be received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Patents and licences

Patents and licences acquired are initially recognised at cost and are subsequently carried at cost less accumulated amortisation and accumulated impairment losses.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. CHARITABLE ACTIVITIES COSTS

	Support costs
	£
Education and training	11,937

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 September 2020 nor for the year ended 29 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 September 2020 nor for the year ended 29 September 2019.

Animal Welfare Law Matters

Notes to the Financial Statements - continued
for the Year Ended 29 September 2020

4. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 30 September 2019 and 29 September 2020	1
NET BOOK VALUE	
At 29 September 2020	1
At 29 September 2019	1

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	-	241
Other creditors	4,585	14,415
	<u>4,585</u>	<u>14,656</u>

6. MOVEMENT IN FUNDS

	At 30/9/19 £	Net movement in funds £	At 29/9/20 £
Unrestricted funds			
General fund	134,397	(11,816)	122,581
	<u>134,397</u>	<u>(11,816)</u>	<u>122,581</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121	(11,937)	(11,816)
	<u>121</u>	<u>(11,937)</u>	<u>(11,816)</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 30/9/18 £	Net movement in funds £	At 29/9/19 £
Unrestricted funds			
General fund	142,424	(8,027)	134,397
	<u>142,424</u>	<u>(8,027)</u>	<u>134,397</u>
TOTAL FUNDS			

Animal Welfare Law Matters

Notes to the Financial Statements - continued
for the Year Ended 29 September 2020

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193	(8,220)	(8,027)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>193</u>	<u>(8,220)</u>	<u>(8,027)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 30/9/18 £	Net movement in funds £	At 29/9/20 £
Unrestricted funds			
General fund	142,424	(19,843)	122,581
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>142,424</u>	<u>(19,843)</u>	<u>122,581</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	314	(20,157)	(19,843)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>314</u>	<u>(20,157)</u>	<u>(19,843)</u>

7. RELATED PARTY DISCLOSURES

ALPD Ltd, a company in which I Robertson is a director, paid for expenses totalling £2,713 on behalf of the trustees in relation to the delivery of the charitable objectives. At the year end there was a balance of £2,713 (2019: £12,623) owed by the Charity. This was repaid after the year end.

Wright Vigar Ltd, in which one of the trustees is a Director, supplied administrative and accounting services to the charity in the sum of £6,780.

Animal Welfare Law Matters

Detailed Statement of Financial Activities
for the Year Ended 29 September 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Royalties	121	193
Total incoming resources	<u>121</u>	<u>193</u>
EXPENDITURE		
Charitable activities		
Travel expenses	-	2,333
Training	-	1,561
	<u>-</u>	<u>3,894</u>
Support costs		
Management		
Advertising & Marketing	5,229	-
Finance		
Bank charges	88	66
Professional/Accountancy fees	6,620	4,260
	<u>6,708</u>	<u>4,326</u>
Total resources expended	<u>11,937</u>	<u>8,220</u>
Net expenditure	<u>(11,816)</u>	<u>(8,027)</u>

This page does not form part of the statutory financial statements