

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

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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	2		
Education and training		11,937	8,220
 NET INCOME/(EXPENDITURE)		<hr/> (11,816)	<hr/> (8,027)
 RECONCILIATION OF FUNDS			
 Total funds brought forward		134,397	142,424
 TOTAL FUNDS CARRIED FORWARD		<hr/> <hr/> 122,581	<hr/> <hr/> 134,397

The notes form part of these financial statements

Animal Welfare Law Matters

Balance Sheet
29 September 2020

	Notes	2020 Unrestricted fund £	2019 Total 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	6		
Unrestricted funds		<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

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
TOTAL FUNDS	<u>134,397</u>	<u>(11,816)</u>	<u>122,581</u>

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)
TOTAL FUNDS	<u>121</u>	<u>(11,937)</u>	<u>(11,816)</u>

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
TOTAL FUNDS	<u>142,424</u>	<u>(8,027)</u>	<u>134,397</u>

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	121	193
EXPENDITURE		
Charitable activities		
Travel expenses	-	2,333
Training	-	1,561
	-	3,894
Support costs		
Management		
Advertising & Marketing	5,229	-
Finance		
Bank charges	88	66
Professional/Accountancy fees	6,620	4,260
	6,708	4,326
Total resources expended	11,937	8,220
Net expenditure	(11,816)	(8,027)

This page does not form part of the statutory financial statements