

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

26/01/2022

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)		<hr/> (14,487)	<hr/> (11,816)
RECONCILIATION OF FUNDS			
Total funds brought forward		122,581	134,397
TOTAL FUNDS CARRIED FORWARD		<hr/> <hr/> 108,094	<hr/> <hr/> 122,581

The notes form part of these financial statements

Animal Welfare Law Matters

Balance Sheet
29 September 2021

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
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 (Jan 26, 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
	<hr/>

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/>
At 29 September 2020	1
	<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/>

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/>

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/>

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/>

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	(14,487)	(11,816)