

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

Contents of the Financial Statements
for the Year Ended 29 September 2022

	Page
Report of the Trustees	1 to 4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9

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
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON					
Charitable activities	2				
Education and training		11,838	-	11,838	14,997
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(11,708)	4,000	(7,708)	(14,487)
RECONCILIATION OF FUNDS					
Total funds brought forward		108,094	-	108,094	122,581
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		96,386	4,000	100,386	108,094
		<hr/>	<hr/>	<hr/>	<hr/>

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

I A Robertson BVSC, LLB - Trustee

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	4,404	7,434	11,838

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.

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

4. INTANGIBLE FIXED ASSETS

COST

At 30 September 2021 and
29 September 2022

Patents
and
licences
£

1

NET BOOK VALUE

At 29 September 2022

1

At 29 September 2021

1

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
TOTAL FUNDS	<u>108,094</u>	<u>(7,708)</u>	<u>100,386</u>

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>

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
TOTAL FUNDS	<u>122,581</u>	<u>(14,487)</u>	<u>108,094</u>

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).