

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

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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 of the Trust 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
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON					
Charitable activities	2				
Education and training		3,917	202	4,119	11,838
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		117,643	(202)	117,441	(7,708)
Transfers between funds	7	1,634	(1,634)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		119,277	(1,836)	117,441	(7,708)
		<hr/>	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS					
Total funds brought forward		96,386	4,000	100,386	108,094
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		215,663	2,164	217,827	100,386
		<hr/>	<hr/>	<hr/>	<hr/>


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)
NET CURRENT ASSETS		<u>215,662</u>	<u>2,164</u>	<u>217,826</u>	<u>100,385</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/>

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

COST

At 30 September 2022 and 29 September 2023

Patents
and
licences
£

1

NET BOOK VALUE

At 29 September 2023

1

At 29 September 2022

1

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	97,733	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	600
Other creditors	3,712	4,134
	3,712	4,734

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
TOTAL FUNDS	100,386	117,441	-	217,827

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	121,560	(4,119)	117,441

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	<hr/> 4,119	<hr/> 11,838
Net income/(expenditure)	<hr/> 117,441	<hr/> (7,708)

This page does not form part of the statutory financial statements