

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

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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 sentence 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

[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 of the Trust 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
EXPENDITURE ON					
Charitable activities	2				
Education and training		3,606	-	3,606	4,119
NET INCOME		13,816	-	13,816	117,441
Transfers between funds	8	1,012	(1,012)	-	-
Net movement in funds		14,828	(1,012)	13,816	117,441
RECONCILIATION OF FUNDS					
Total funds brought forward		215,663	2,164	217,827	100,386
TOTAL FUNDS CARRIED FORWARD		230,491	1,152	231,643	217,827

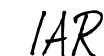
The notes form part of these financial statements

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)
NET CURRENT ASSETS		<u>230,490</u>	<u>1,152</u>	<u>231,642</u>	<u>217,826</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				<u>1,152</u>	<u>2,164</u>
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 (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
	<hr/>

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
	<u> </u>	<u> </u>	<u> </u>

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> </u>	<u> </u>
	3,606	4,119
	<u> </u>	<u> </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
	<u> </u>
NET BOOK VALUE	
At 29 September 2024	1
	<u> </u>
At 29 September 2023	1
	<u> </u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	97,732
	<u> </u>	<u> </u>

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/> 13,816	<hr/> <hr/> 117,441

This page does not form part of the statutory financial statements