

Report of the Trustees and
Unaudited Financial Statements
for the Period
30 September 2024 to 30 September 2025
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 Period 30 September 2024 to 30 September 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

Sentient Animal Law Foundation

Report of the Trustees **for the Period 30 September 2024 to 30 September 2025**

The Trustees present their report with the financial statements of the charity for the year ended 30 September 2025. 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 literally thousands of charities involved in animal welfare, addressing nearly every aspect of animal use and interaction. Similarly, numerous organisations and professions work to identify and implement solutions to pressing animal-related issues such as antimicrobial resistance, biodiversity loss, and climate change.

The recurring challenge in achieving meaningful change is identifying not just "what" needs to change but also determining "how" to implement required changes en masse within the limited time frames available, which many experts estimate in terms of decades, not 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 as a key step toward enacting 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

- Simply 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 law's duty of care to the animal's experience of negative and positive states.

Put simply, recognising and defining sentience by reference to the animal's negative and positive states addresses the gap in current legal responsibilities that shape standards in policy and practice in respect of what animal's feel.

In order to have a meaningful definition that aligns standards of animal care with good practice and scientific knowledge, the Foundation advocates a definition of sentience that states:

"sentience means the ability of 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 in standards governing the human-animal-environmental relationship and all activities involving an animal e.g. the use of animals in agriculture, research, entertainment, and trade.

Sentient Animal Law Foundation

Report of the Trustees **for the Period 30 September 2024 to 30 September 2025**

OBJECTIVES AND ACTIVITIES

Significant objectives and aims

Following the work put into the development of a comprehensive strategy document this year, the key activities of the Sentient Animal Law Foundation have been developed and refined to 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. This includes outreach not only as submissions to lawmakers, but also by building an active international network of legal professionals, academics and animal law organisations to collaborate on opportunities for animal law reform and policy input.
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. This includes regular publication of articles and commentary, the publication of a book as the cornerstone education resource linking academic, legal and policy audiences to SAL's mission, translating the contents of this book into high-quality, accessible online courses, building public engagement through social media and education video platforms, and regular newsletter and email contact.
3. Creation of a library of resources: Establishing a library of resources that contains 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.
4. Undertaking a research / survey programme on positive animal welfare: Carrying out, in conjunction with animal welfare experts, a research and survey programme to provide credible, evidence-based data on the understanding and application of positive animal welfare concepts among stakeholders worldwide.

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.

Volunteers

During the year, the charity benefited from significant volunteer input. The estimated value of volunteer contributions amounted to £32,326, reflecting the ongoing commitment and support provided by volunteers in the delivery of the charity's activities. This valuation has been calculated using appropriate sector-based remuneration rates and is apportioned according to the time contributed by volunteers in their respective roles. In line with recommended practice, these contributions have been recognised at fair value for disclosure purposes only.

Sentient Animal Law Foundation

Report of the Trustees **for the Period 30 September 2024 to 30 September 2025**

ACHIEVEMENTS AND PERFORMANCE

Significant Achievements from September 2024 to September 2025

In the year to 30 September 2025, SAL focused on building strategic, operational and communications foundations to support the delivery of its charitable purposes.

The Trustees consider that SAL made strong progress during the reporting period, notwithstanding minimal expenditure, with key achievements delivered primarily through volunteer contribution.

The Trustees confirm that they have had due regard to the Charity Commission's public benefit guidance in carrying out the charity's aims and activities.

Notable milestones

Notable milestones achieved by SAL in the year to 30 September 2025 include:

- Strategic development: The creation of a comprehensive strategy document and communication strategy, clarifying SAL's long-term objectives, priority programme areas and stakeholder engagement approach to support progress towards SAL's charitable purposes.

- Website development: The launch of SAL's new website in February 2025 (www.sentientanimallaw.org), establishing a central platform to support public education, stakeholder engagement and communication of SAL's work. The website includes dedicated stakeholder-focused content tailored for five target audiences: (1) Government and Policy Advisers; (2) NGOs and Donors; (3) Business and Industry; (4) Academics, Scientists and Experts; and (5) the Community.

The new website also includes new educational resources including:

- a. a Key Terms Quick Reference Guide (<https://www.sentientanimallaw.org/resources/key-terms>);
- b. a practical resource providing copy-and-paste wording to assist stakeholders to implement positive animal welfare principles in policies, laws and agreements (<https://www.sentientanimallaw.org/copy-and-paste-3-word-law-reform>); and
- c. a FAQ section (<https://www.sentientanimallaw.org/faqs>);

- Infographic downloads: During the year SAL also produced two infographic downloads aimed at supporting stakeholder education and wider understanding of modern animal welfare law: (1) "Moving Beyond Anti-Cruelty"; and (2) "5 Hallmarks of Modern Animal Law".

- Position statements: Publication of seven organisational position statements setting out SAL's principles and approach to modern animal welfare law reform, published at <https://www.sentientanimallaw.org/position-statements>. These include SAL's positions on: sentience; the inseparable human-animal-environmental relationship; how we treat animals reflects how we treat each other; the implicit recognition of sentience; the unique power of law to effect change; modern animal welfare law backed by science; and the importance of addressing both negative and positive welfare states.

- Volunteering programme: Development of a formal volunteering programme, including a volunteer handbook, to support effective delivery of SAL's work and enable sustainable growth. SAL's activities are delivered entirely by volunteers, including trustees, the executive team and advisory board members. During the year SAL commenced recruitment of additional non-executive volunteer support, including research-related activity aligned with SAL's programme priorities.

- Country analysis / comparative work programme: Continued development of SAL's global country analysis programme to support understanding of legal recognition of sentience and positive animal welfare. In September 2025, a volunteer produced a prototype index spreadsheet and completed initial indexing work for all Westminster jurisdictions (jurisdictions based on the British legal tradition), forming a foundation for future benchmarking, monitoring and reform-oriented engagement.

- Book: Continued work on SAL's cornerstone publication: Animals, Welfare and the Law (2nd edition) ("AWL2"). By September 2025, the first full draft had been completed and entered the review and editing stage. The trustees expect publication in the first half of 2026, with AWL2 intended to serve as a key educational and reference resource supporting improved understanding and implementation of modern animal welfare law principles.

- Public education: SAL undertook initial public education activity via a social media campaign between February and March 2025, publishing 11 posts (primarily via Facebook). The campaign supported the launch of the new website and communicated key concepts in modern animal welfare law, including the importance of moving beyond anti-cruelty frameworks and the relevance of positive welfare and sentience-informed approaches.

The Trustees consider that the 2024/2025 year represented a strong period of organisational development and capacity-building, establishing the foundations for further programme delivery and future impact.

Sentient Animal Law Foundation

Report of the Trustees
for the Period 30 September 2024 to 30 September 2025

FINANCIAL REVIEW

Financial position

At the year end, the charity had unrestricted funds of £216,767. (2024: £230,491).

Reserves policy

Whilst the charity continues to build its capacity to deliver its charitable objectives, the Trustees intend to strengthen the charity's financial resilience by building reserves to a target level of £500,000 in the short term. As the charity develops further, the Trustees will monitor the strategic plan to ensure that reserves are maintained at a level sufficient to cover at least two years of core running costs, in addition to the planned expenditure on charitable activities for the next 12 months.

The Trustees will keep the reserves policy under regular review as SAL's programme delivery plans evolve. The level of reserves will be assessed periodically with reference to anticipated operating requirements, financial risk, and the funding needed to support the delivery of planned charitable activities.

The Trustees are currently satisfied that the existing level of reserves is appropriate to support the charity's short-term plans.

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. The members' liability is limited to no more than £10 per member in the event of the CIO being wound up.

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.

Volunteer-run delivery model

SAL is currently delivered entirely through volunteer effort, where we can recognise the level of volunteer time, this has been recognised in the statement of financial activities. Trustees, executive team members and advisory board members contribute their time on an unpaid basis, and SAL is formalising volunteering arrangements to support consistent and sustainable delivery as the charity develops. The trustees consider that this approach has supported strong progress during the year while maintaining low expenditure, thereby directing resources efficiently towards SAL's charitable purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155926

Principal address

15 Newland
Lincoln
LN1 1XG

Trustees

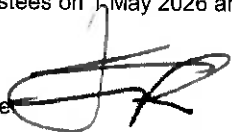
Dr I A Robertson BVSC, LLB
J E O'Hern FCA
D S Goldsworthy

Independent Examiner

Paul Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
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Approved by order of the board of trustees on 1 May 2026 and signed on its behalf by:

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 on my examination of the accounts of Sentient Animal Law Foundation (the Trust) for the period 30 September 2024 to 30 September 2025.

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 FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

1 May 2026

Sentient Animal Law Foundation

Statement of Financial Activities
for the Period 30 September 2024 to 30 September 2025

				Period 30.9.24 to 30.9.25 Total funds £	Year Ended 29.9.24 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		32,415	-	32,415	17,422
EXPENDITURE ON					
Charitable activities	2				
Education and training		46,139	295	46,434	3,606
NET INCOME/(EXPENDITURE)		(13,724)	(295)	(14,019)	13,816
RECONCILIATION OF FUNDS					
Total funds brought forward		230,491	1,152	231,643	217,827
TOTAL FUNDS CARRIED FORWARD		216,767	857	217,624	231,643

The notes form part of these financial statements

Sentient Animal Law Foundation

Balance Sheet
30 September 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	5	1	-	1	1
CURRENT ASSETS					
Cash at bank		217,966	857	218,823	234,342
CREDITORS					
Amounts falling due within one year	6	(1,200)	-	(1,200)	(2,700)
NET CURRENT ASSETS		<u>216,766</u>	<u>857</u>	<u>217,623</u>	<u>231,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>216,767</u>	<u>857</u>	<u>217,624</u>	<u>231,643</u>
NET ASSETS		<u>216,767</u>	<u>857</u>	<u>217,624</u>	<u>231,643</u>
FUNDS	7				
Unrestricted funds				216,767	230,491
Restricted funds				857	1,152
TOTAL FUNDS				<u>217,624</u>	<u>231,643</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 May 2026 and were signed on its behalf by:



I.A. Robertson BVSC, LLB - Trustee

Sentient Animal Law Foundation

Notes to the Financial Statements **for the Period 30 September 2024 to 30 September 2025**

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.

Valuing gifts in kind

Gifts in kind are included in the financial statements when there is a probable inflow of economic benefit or service potential to the charity and where the value can be measured reliably. Donated services are only recognised where they would otherwise have been purchased and a reliable valuation is available. Donated services are valued using averages within the non-for-profit sector for the equivalent paid roles.

Financial instruments

The CIO only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the CIO would receive for the asset if it were to be sold at the balance sheet date.

Sentient Animal Law Foundation

Notes to the Financial Statements - continued
for the Period 30 September 2024 to 30 September 2025

2. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 3) £
Education and training	46,434

3. SUPPORT COSTS

	Management £	Finance £	Other £	Totals £
Education and training	295	13,813	32,326	46,434

Support costs, included in the above, are as follows:

	Period 30.9.24 to 30.9.25 Education and training £	Year Ended 29.9.24 Total activities £
Website and brand development costs	295	988
Bank charges	88	123
Professional/Accountancy fees	840	3,960
Foreign exchange gains/losses	12,885	(1,465)
Admin and support costs	32,326	-
	<u>46,434</u>	<u>3,606</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2025 nor for the year ended 29 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2025 nor for the year ended 29 September 2024.

5. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 30 September 2024 and 30 September 2025	1
NET BOOK VALUE	
At 30 September 2025	1
At 29 September 2024	1

Sentient Animal Law Foundation

Notes to the Financial Statements - continued
for the Period 30 September 2024 to 30 September 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	1,200	2,700

7. MOVEMENT IN FUNDS

	At 30.9.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	230,491	(13,724)	216,767
Restricted funds			
Compassion in World Farming	1,152	(295)	857
TOTAL FUNDS	<u>231,643</u>	<u>(14,019)</u>	<u>217,624</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,415	(46,139)	(13,724)
Restricted funds			
Compassion in World Farming	-	(295)	(295)
TOTAL FUNDS	<u>32,415</u>	<u>(46,434)</u>	<u>(14,019)</u>

Comparatives for 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>

Comparative 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>

Sentient Animal Law Foundation

Notes to the Financial Statements - continued
for the Period 30 September 2024 to 30 September 2025

7. MOVEMENT IN FUNDS - continued

The restricted fund relates to grant income for key reference materials associated with 'Modern Animal Welfare: Law and Reform'. These funds are due to be expended within the 2025/26 financial year on development costs.

8. RELATED PARTY DISCLOSURES

Wright Vigar Ltd, in which one of the charity's trustees was a director until resigning in March 2024, provided administrative and accounting services to the charity during the year at a cost of £Nil (2024: £3,960).

Sentient Animal Law Foundation

Detailed Statement of Financial Activities
for the Period 30 September 2024 to 30 September 2025

	Period 30.9.24 to 30.9.25 £	Year Ended 29.9.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31	4
Legacies	-	17,276
Donated services and facilities	32,326	-
Royalties	58	122
Sundry income	-	20
	<hr/>	<hr/>
	32,415	17,422
Total incoming resources	32,415	17,422
 EXPENDITURE		
Support costs		
Management		
Website and brand development costs	295	988
 Finance		
Bank charges	88	123
Professional/Accountancy fees	840	3,960
Foreign exchange gains/losses	12,885	(1,465)
	<hr/>	<hr/>
	13,813	2,618
 Other		
Admin and support costs	32,326	-
	<hr/>	<hr/>
Total resources expended	46,434	3,606
	<hr/>	<hr/>
Net (expenditure)/income	(14,019)	13,816
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This page does not form part of the statutory financial statements