

The Humane League UK Annual Return, Accounts and TAR for the Year Ending 31st March 2023

Registered Charity Number: 1177926

Registered Company Number: CE013779

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REFERENCE AND ADMINISTRATIVE DETAILS

Board of Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

David Coman-Hidy (Chair) (resigned 22nd May 2022)

Rachel Huff-Wagenborg (Treasurer) (resigned 16th June 2023)

Nicola Green (Secretary)

Edwina Claire Bowles

Rebecca Somerville (resigned 28th February 2023)

Rizlane Baladi

Samantha Batey (appointed 12th August 2022)

Benjamin Wickham (appointed 12th August 2022)

Vicky Bond (appointed 1st June 2022)

Principal Staff: Sean Gifford, Managing Director

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Accounts:

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Auditors:

Williams & Co Epsom LLP

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SUMMARY

The Humane League UK exists to end the abuse of animals raised for food through institutional and individual change. It's thanks to our supporters and volunteers that we're able to make this vision a reality.

A word from our Managing Director

Dear friends,

I write this as I have just completed my first year as Managing Director of The Humane League UK. And what a year it has been.

Amid all of the chaos and upheaval we face as a society, animals still suffer on factory farms - day in, day out. Animals like the baby chicks I met on a factory farm a few years ago. Playful, curious, and innocent, they had no idea of the suffering in store for them during their short lives - and it broke my heart to think of it. I sometimes find myself wracked with feelings of sadness and despair at the fate of the animals like those chicks I haven't yet been able to help save.

But this past year, The Humane League UK's crew of supporters and team members have quite simply blown me away with their relentless dedication to securing meaningful change for these animals. When I find myself sometimes getting overwhelmed by the state of the world and the animals suffering within it, this is what I think about. And it brings me *hope*.

To be surrounded by people like you who share my vision of a kinder, more compassionate world, where animals are treated with the respect they deserve, is one of the most heartwarming feelings I've ever experienced. It's incredibly exciting to be a part of an organisation so keenly focussed on making an impact for animals.

Together, we've worked hard to make progress for animals this year, and we got results. We launched campaigns against Co-op and Lidl, took the Government to court over chicken welfare, continued building consensus on the need for stronger legal protections for fishes, and pushed for a ban on cages for laying hens. As a result, over a quarter of the UK's supply of chicken is committed to higher chicken welfare, over three-quarters of hens in the UK are free from cages, and fish welfare is being taken seriously in Parliament.

Among these pages, you can read about the steps we've taken to get us closer to our mission of ending the abuse of animals raised for food. Thank you for being with us every step of the way. I can't wait to report back on how much more we've achieved together, this time next year.

For the animals,

Sean

We exist to end the abuse of animals raised for food.

Everything we do focuses on achieving the biggest impact for animals.

How we do it

Our pragmatic approach is rooted in sound research and science. That means we are certain that the changes we ask for from large corporations and the Government will meaningfully reduce vast amounts of suffering.

Ending cages, stopping the use of cruel, fast-growing chicken breeds, giving animals more space, banning the most cruel slaughter methods: these measures have been scientifically proven through rigorous research to drastically improve the lives of animals. And since the changes we campaign for tirelessly affect a vast number of animals, our impact is immense.

The results

Through our unique and hard-hitting approach to campaigning, we've convinced hundreds of companies to go cage-free - including the UK's biggest egg producer, Noble Foods, freeing 4.3 million hens from the confines of cruel cages from this commitment alone.

And, we've secured hundreds of corporate commitments to move away from cruelly-bred and raised Franken chickens. In 2019, KFC became the first fast-food chain to make this commitment, affecting 55 million chickens and kicking off a wave of corporate pledges to do the same.

Every step of the way, we keep assessing our strategy, to ensure we stay effective and impactful and are knocking out the foundations that prop up factory farming, one cruel practice at a time.

Changing the world... for the world's most abused animal

More chickens are raised and killed for their meat every year than any other animal in the world. These sensitive and intelligent animals are bred to grow unnaturally fast, so companies can make as much profit as possible. Many of them can't escape constant pain as they become so top-heavy. Sometimes, they can't even stand up. Meet the Franken chicken.

[franken chicken graphic with caption]

But there is a better way. This year, we secured 2 new commitments to the Better Chicken Commitment (BCC), a science-backed initiative by animal charities across the world which demands an end to cruel fast-growing breeds; which gives chickens more space, natural light, and enrichment; and demands less painful slaughter practices.

In 2022-2023:

- 350,000+ signatures calling for supermarkets to create change for chickens
- 89 media stories about the plight of chickens raised for meat
- 360+ UK and EU businesses signed up to the BCC

- 10 companies reporting on progress towards BCC

This year, Starbucks, the third largest coffee chain in the UK with over 1,000 locations, signed up to the BCC. As a result, seven of the UK's ten largest restaurant chains will meet the BCC by 2026, including Greggs, Pret a Manger, KFC & Pizza Hut, Nando's, Burger King, and Subway.

Marks & Spencer was the first supermarket to sign onto the BCC. In September 2022, in a huge milestone for chicken welfare, they announced they had fulfilled their commitment for their fresh chicken - four years early.

Calling out The Co-op

As a self-proclaimed ethical retailer, The Co-op is severely failing its membership and values by continuing to use Frankenchickens. So in May 2022, we attended their Annual General Meeting (AGM), to let members know about the suffering of chickens in their supply chain.

They told us that we needed to follow their democratic process, and submit a member's motion to be voted on at their next AGM. So that's exactly what we did. With several staff members already members, we collected over 400 member signatures on our motion calling for Co-op to adopt the BCC. A year of groundwork and planning brought us to significant activities at Co-op's AGM in May 2023, which we will report on next year.

Big on cruelty... Lidl on kindness

In October, we launched a ground-breaking campaign bringing together organisations across the UK and Europe, demanding that Lidl take action to alleviate the suffering of chickens in its supply chain.

Timeline

- 25th October 2022 | Campaign launched across X countries | Investigation into German Lidl supplier published →
- 15th November 2022 | Investigation into Spanish Lidl supplier published | #LidlChickenScandal trends on Twitter →
- 17th November 2022 | 36 hour protest outside Lidl GB HQ →
- 24th November 2022 | Investigation into Italian Lidl supplier published | #LidlChickenScandal trends on Twitter →
- 13th December | Investigation into Austrian Lidl supplier published
- January onwards: campaigning and negotiations continue

With four investigations in four countries within the space of three months, it's clear that the welfare issues in Lidl's supply chain are not simply a case of bad apples: they're built into the system itself. **Together with our friends from the Open Wing Alliance, we will keep the pressure on Lidl until they do the right thing by chickens.**

Open Wing Alliance (OWA): Founded by The Humane League, the OWA is a coalition of organisations across the world working together towards ending the abuse of chickens.

We share campaign strategies, tactics, and resources around the world in the march toward our shared goal.

For our Lidl campaign, the collective might of the OWA allowed us to:

- Conduct 76 in-person protests across Germany, the UK, Italy, Spain, Poland, Sweden and Austria
- Obtain 325,000+ petition signatures
- Secure 656 media articles across Europe

Justice for chickens: taking the Government to court

Our long-standing work challenging the Government over the widespread use of Franken chickens in the UK took huge strides this year. In September, we were granted a full 2-day hearing in the High Court to take place the following year, after our previous request was thrown out. ***Only 5% of judicial review cases make it this far. If successful, our judicial review could single-handedly lead to the transformation of the entire chicken industry in the UK.***

In 2022-2023, we put in a huge amount of leg work to prepare for our day in court, an event which sparked a national conversation about chicken welfare, which we will report on in next year's annual report.

The legal case: That the Government's allowance of fast-growing breeds of chicken, who have suffering coded into their DNA, breaches the *Welfare of Farmed Animals (England) Regulations 2007*. The law states: '*Animals may only be kept for farming purposes if it can reasonably be expected, on the basis of their genotype or phenotype, that they can be kept without any detrimental effect on their health or welfare.*'

Our backing: We are represented by the UK's first animal law firm, Advocates for Animals. In February, the RSPCA, the world's oldest and largest animal welfare charity, joined as an intervener, bringing expert testimony to support the case. In December, actress and Dame Joanna Lumley lent her support, calling on supporters to pitch in.

Taking action on heatwave 'carnage'

In August, after millions of birds died in horrific circumstances during yet another heatwave, we joined forces with Open Cages and Animal Equality to submit a letter to the Government calling for urgent action. An investigation by Open Cages showed that chickens were being "cooked alive" as temperatures soared above 30C, causing suffocation and heart failure.

Our demands included that current legislation be better enforced, that chickens be given more space during the summer, that producers who allow heatwave deaths on their farms be prosecuted, and that the law be brought in line with BCC standards. The Government responded it was “carefully considering what it can do” to prevent further needless deaths, with “all the solutions proposed [...] already part of that consideration”. With the threat of heatwaves across the country only set to worsen, we will keep the pressure on the Government to prevent such tragedies from ever happening again.

Forgotten no more: putting fish welfare on the agenda

Did you know that fish are the second most farmed animal in the UK, after chickens? Not only that, but right now, they do not receive the same levels of protection at the time of slaughter as other farmed animals. That’s why we’re fighting to redress this injustice.

We’ve kept pressure on the Government by securing coverage in industry press highlighting that fish are excluded from the regulations on mandatory CCTV in slaughterhouses, due to being classified as ‘processing plants’ instead of slaughterhouses - another example of these animals being othered. In October, we were quoted in an important piece in The Guardian about the need for stronger protections.

Art that sparks conversations

We collaborated with celebrated artist Isabella Cotier, who created a travelling mural to combat the cruelty farmed fish face at slaughter. The art installation received widespread media attention, with over 25 articles in trusted regional and local papers.

“I want to remind the viewer that fish are creatures with their own agency who deserve respect like any other animal” - Isabella Cotier, Artist

Firsts for fishes

In March, we convened the first ever parliamentary reception on fish welfare, in partnership with Compassion in World Farming, the Soil Association, the Conservative Animal Welfare Foundation and the RSPCA. The event was attended by numerous parliamentarians, celebrities and industry players including Scotland’s largest aquaculture industry umbrella group, Salmon Scotland, who spoke out in support of new fish welfare legislation. It was highly successful in showing the Government the wide-ranging support for this issue.

In July 2022, we initiated the first-ever parliamentary meeting dedicated exclusively to fish welfare for the All-Party Parliamentary Group on Animal Welfare, alongside Animal Equality and the Conservative Animal Welfare Foundation.

We will be taking the political and industry support for fish welfare on display at these events, and work tirelessly to turn it into stronger legal protections.

Until every hen is freed

July 2022 marked the 200 year anniversary of the first ever animal welfare law, which made it a crime to be cruel to certain animals. And yet, despite touting itself as a nation of animal lovers with some of the highest animal welfare laws in the world, the UK Government has still not banned cruel and outdated cages for laying hens.

That's why we took over Parliament Square, with protestors dressed in the fashion of key historical periods from the last 200 years, from Victorians to flappers to 70s party-goers. On the day of the stunt, singer Sinitta appeared on major national breakfast TV programme Good Morning Britain, raising awareness about the plight of the millions of hens still caged in the UK and calling on audiences to take action by writing to their MP.

We continued to build political connections, delivering a joint letter to the Government signed by over 30 MPs, as well as animal charities and celebrities. The letter called for a consultation on cages on the 1 year anniversary of its Action Plan for Animal Welfare. As the Government has not kept its promise of a consultation, we will continue to pressure and build relationships with decision-makers until legislation is introduced, banning cages for hens once and for all.

With 70% of all caged hens across the globe living in Asia, we can help millions of animals in far away places by putting pressure on companies here in the UK. In September, we achieved a milestone victory as Toridoll, the parent company of brands including Wok to Walk and PokeWorks, made a commitment to eradicate cages from its global supply chain. This is a first-of-its-kind commitment from a company headquartered in Japan, and will improve the lives of 40,000 egg-laying hens by the end of 2023 in Japan alone. We supported the global OWA campaign that led to this commitment by leading a protest outside its London restaurant and mobilising our supporters online.

Ensuring that companies follow through on their commitments is vital, and through our corporate outreach this year we determined that 61% of 112 companies committed to go cage-free by 2025 are publicly reporting progress.

In 2022-2023:

- 78% of hens are free from cages
- 61% of companies committed to go cage-free by 2025 are publicly reporting progress

Some sad news

We're very sad to report that Beatrice, the beautiful rescue chicken who became the face of our campaign to ban cages for laying hens, passed away in January. After spending most of her life

behind the bars of a cage, she was taken in by our Animal Welfare specialist, Mia, and found fame when a bill to end cages named after her by MP Henry Smith was debated in Parliament.

Beatrice was a curious and friendly little hen.

RIP Beatrice, and all hens who have suffered at the hands of this cruel industry.

Building a stronger movement

Our volunteers are the lifeblood of our campaigns. Without them, we simply could not achieve the results we achieve for animals, and we are immensely grateful that they dedicate their time to the mission.

This year, we continued to expand our network, reach new audiences and simplify volunteer recruitment to make it even easier for people to take that leap and become animal changemakers. With a new database, we're better able to track our volunteers' activities and improve their experience with us.

Our volunteers have been taking to the streets with Outreach events, having meaningful one-on-one conversations with members of the public to raise awareness of how chickens are treated. Through these events, we are reaching the public in an accessible and non-confrontational way, while keeping the pressure on supermarkets by encouraging people to take action by signing a petition or letter addressed to them.

- 100+ fully onboarded & trained volunteers
- 40 on-the-ground actions delivered by our volunteers across the UK
- Over 1,800 hours of time given by our dedicated volunteers

Over the summer, our volunteers kept the pressure on Morrisons, with a jam-packed month of actions - from digital activism, to outreach events, to phone calls, to handing out info cards.

To ensure that we are building a movement that's bigger than ourselves, we have been continuing to provide training to our volunteers. This year we trained them in how to effectively meet with their MPs and how to engage with the media, resulting in them securing strong media coverage for their activities.

Changing the conversation

Being featured in the press not only helps us amplify the impact of our campaigns and reach wider audiences, it also helps shape public opinion and make animal protection a priority for society.

In 2022-2023, we were featured in over 180 print & online media articles, TV programmes, and radio shows, bringing the plight of animals raised for food to mainstream audiences.

- 20 national newspaper articles
- 552 Million combined potential monthly reach of online articles
- + 20K new online supporters welcomed

Stronger together

Being a great place to work is at the core of our organisational strategy. We want individuals of diverse identities and lived experiences to belong, feel valued, and have what they need to thrive. Not only is this simply the right thing to do, it has also been proven to increase effectiveness.

What it means to us:

Diversity: understanding that each individual is unique, and valuing our individual differences.

Equity: understanding that not everyone is afforded the same privileges and opportunities throughout life, and accounting for these differences.

Inclusion: welcoming, respecting and empowering all people - appreciating the value that every individual brings to our organisation and our movement.

As part of our commitment to furthering Diversity, Equity, and Inclusion (DEI), this year we contracted Diverse Matters, a diversity and inclusion consultancy that works with organisations to embed diversity and inclusion within their practices. As part of this, they conducted an audit which included:

- Interviews with 10 members of staff
- A review of website, social media platforms and staff experience survey results
- A self-assessment
- An organisation-wide survey that was completed by 14 members of staff
- Focus groups with 20 members of staff attending

The audit found that we are diversity-focussed, committed to DEI, have an inclusive culture, and provide an equitable working environment. It also identified areas for improvement in increasing the diversity of our organisation, enabling staff to speak up about DEI issues, more training on

disability, and better modelling of inclusion from Leadership, which we will be continuing to prioritise in our operational strategy.

We know that our organisational health and ability to deliver results for animals depends on our staff wellbeing. That's why this year we've invested in better understanding how we can support our staff, with a focus on learning & development, alleviating stress, giving staff the tools and resources they need to do their jobs well, and providing inclusive policies such as using flexi-time and flexible working requests.

Our core values *In action*

EFFECTIVE We focus our energy on the most impactful actions for animals. This year, we continued to apply a laser focus on areas where animals are suffering some of the worst forms of cruelty in the highest numbers: chickens, hens, and fishes.

COLLABORATIVE We're team players and work with organisations all across the world. In October 2022, we launched our biggest campaign yet, calling on Lidl to adopt the Better Chicken Commitment. This was a true feat of coordination, bringing together 10 organisations in a targeted, united approach. We are firm believers that charities are more effective when we work together and lift each other up instead of competing against each other.

RELENTLESS We have an endless determination to succeed and an unwavering commitment to our mission. Our supporters rang Lidl's customer services 300 times over the course of 3 months. Persistent, us?

INCLUSIVE We welcome, respect, and empower others, appreciating the value of every individual. Every month, the team meets to learn about and discuss important topics such as racism, sexism, ableism, and more. As part of these discussions we identify and follow up on how we need to take action as an organisation.

INNOVATIVE We constantly seek opportunities to improve and grow as a team. This year we've put our team's boundless creativity into action. Our 36-hour protest outside Lidl's HQ included spooky masks of Lidl's CEO, and blood-spattered, Lidl-branded umbrellas that staff could see from their offices!

NIMBLE We embrace whatever change is needed to achieve our mission. At every turn, we've adapted our strategy to be as effective as possible. Being nimble has been crucial to us securing 400 Co-op member signatures on our member-led motion calling on the supermarket to adopt the BCC.

Foundations for the future: our financial health

We are so grateful to those who support our work for animals financially, without whom we would be unable to continue.

Thank you to each and every one of you who have supported us with a regular gift, made a one-off donation, donated for the first time, fundraised for us, or given a grant - no matter the size of the gift, you are the reason we are making an impact for abused animals.

Our income comes from a range of individuals, organisations, and funders. Our thanks extend, but are not limited, to:

- Centre for Effective Altruism Animal Welfare Fund
- Founders Pledge
- Charlotte & James Monico
- Rob Percival

In December, we were thrilled to have carried out one of our most successful fundraising campaigns to date, centred around our legal challenge calling for justice for chickens. Out of a campaign goal to raise £60,000, we brought in a total of over £78,000, welcoming 204 brand new donors. A key part of the campaign's success was a very generous match funding gift from our donors Charlotte and James Monico.

We are building a new Development Team at The Humane League UK, focussing on making us more self-sufficient in the coming years. There are many opportunities that lay ahead, as the number of our monthly givers increases, we grow support from major donors and funders from the Effective Altruism community and beyond, and we continue to build our calendar of fundraising campaigns. We are grateful to have you on this journey with us.

TRUSTEE'S ANNUAL REPORT

Governance

The Humane League UK (THL UK) was established as a charitable incorporated organisation (CIO) on 12th April 2018 (charity number: 1177926). The CIO is governed by our constitution as signed on 10th April 2018. The Humane League UK's trustees are set out in the Administrative Details section.

As per the signed constitution for the CIO, there must be at least three charity trustees at a time, and if the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee. The maximum number of

charity trustees is 12. Individuals are being selected for appointment as charity trustees with regards to the skills, knowledge and experience needed for the effective administration of the CIO. The charity's trustees will provide a copy of the current version of the CIO constitution, as well as a copy of the CIO's latest Trustees' Annual Report and statement of accounts to each new charity trustee.

General administration of the charity, including the keeping of their financial books and records, are executed by THL UK staff with supervision of the trustees. At the end of this reporting year, THL UK consisted of 20 full-time, and 4 part-time members of staff.

Public Benefit Statement

Charity trustees have a duty to develop strategic plans to ensure that we provide public benefit and achieve our objectives as set out in our governing document. These objectives fall under the purposes defined by the Charities Act 2011. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Principal Risks and Uncertainties

The major risks to which the charity is exposed are identified and reviewed by the Trustees as part of their normal risk review process.

1. Large donations accepted without due diligence that could bring THL UK into disrepute (e.g. cryptocurrency donations, donations via third parties); refusal of donations could run afoul of charity law. Donations from vulnerable people could also bring THL UK into trouble with the Charity Commission, the Fundraising Regulator, and/or public perception. We have mitigated this by developing an updated Donation Acceptance, Refusal and Refund policy and larger donations going to the Board for approval.
2. Rapid changes in government, both in priorities and key personnel, impacting our lobbying and PR work. Mitigations and controls include reviewing goals and tactics regularly to reflect changes in Government.
3. The effects a pandemic or communicable illness can have on travel and mental wellbeing for staff, and how it prevents us achieving our goals and aims for the year, knock-ons to our fundraising efforts, our staff retention and recruitment and overall morale. We have addressed this with contingency plans for each member of staff, reviewing our benefits and mental health support for staff, and being able to work fully remotely where travel is not possible.
4. Complaints from public re compliance with Data Protection and GDPR throughout the organisation, result in poor public perception leading to loss of supporters/donors. Addressed by reviewing our Privacy Policy, improving staff awareness with training, and regularly reviewing our Record of Processing Activities and any Legitimate Interest Assessments.

5. THL UK is overly reliant on THL US for funding, therefore we need to raise separate funds in the UK and increase supporters and donors across a wide and varied base, so reliance is not on a single donor or grant giver or community of givers. We have mitigated this risk by investing in a new Development team and strategy.
6. Cost of living crisis impacting staffing and funding, as well as campaigning and corporate relations with suppliers. Staff are monitoring staff morale and funding regularly.
7. Exchange rate fluctuations between pound and dollar means THL UK's annual grants from the THL have been significantly less than budgeted for, creating serious and unexpected short falls in revenue. Mitigating this by increasing reserves in case of future funding shortfalls, and separate independent funding strategy from other funders.
8. Diversity in recruitment is not as high as we would like it, preventing us from being a fully Diverse and Inclusive organisation. We are addressing this by continuously reviewing our recruitment processes, creating a new Diversity, Equity and Inclusion (DEI) strategy, and an external communications plan to attract more diverse talent.

Political Donations

The charity did not make any political donations during the period.

Serious Incidents

The charity was not affected by any Serious Incidents during the period.

Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

The financial outcome for the period is set out in the Statement of Financial Activities.

Income

Total income during the period was £2.2m (2021: £1.5m) of which £2.1m was received as unrestricted donations and grants.

Expenditure

Total expenditure during the year was £1.7m (2021: £1.1m), the majority of which was from unrestricted sources. Restricted expenditure was £0.1m. £1.6m was spent on charitable activities, with the remainder spent on raising funds.

Reserves

Total reserves at the end of the financial year stood at £1.2m (2021: £0.7m) Of this amount £32k represented unspent restricted grants. The remaining £1.1m of reserves is unrestricted in nature. The Board believes this is adequate to cover the operational needs of the charity according to its reserves policy

Investments

The Charity held no investments during the period.

Statement of the Trustees Responsibilities

The trustees (who are also the directors of The Humane League UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:


.....

Trustee

REPORT OF THE INDEPENDENT AUDITORS

Opinion

We have audited the financial statements of The Humane League UK (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatement in respect of irregularities, including fraud, including fraud is detailed below:

- Enquiry of management and those charge with governance around actual and potential litigation and claims;
- Enquiry of entity staff in compliance functions to identify an instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing samples of restricted and unrestricted funds to ensure income and expenditure is allocated per the funding requests and
- Reviewing financial statement disclosure and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to material misstatement in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Williams (Senior Statutory Auditor) for and on behalf of Williams and Co Epsom LLP

8-10 South Street Epsom

Surrey KT18 7PF

Date: 8 September 2023

STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		Year to 31 March 2023			31 March 2022
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income from:					
Donations and Legacies	2	2,046,658	157,705	2,204,363	1,520,684
Trading Income	3	16	0	16	120
Interest	4	981	0	981	110
Other Income		450	0	450	0
Total Income		2,048,105	157,705	2,205,810	1,520,914
Expenditure on:					
Raising Funds	5	134,812	0	134,812	164,928
Charitable Activities	6	1,432,161	177,119	1,609,280	957,469
Total Expenditure		1,566,973	177,119	1,744,092	1,122,397
Net Income / (Expenditure) for the Period	6	481,132	(19,414)	461,718	398,517
Net Movements in Funds					
Reconciliation of Funds:					
Total Fund Brought Forward		663,204	51,704	714,908	316,392
Net Income		481,132	(19,414)	461,718	398,517
Total Fund Carried Forward		1,144,336	32,290	1,176,626	714,908

The notes form part of these financial statements

BALANCE SHEET

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31 March 2023 £	31 March 2022 £
Fixed Assets	10	9,950	10,305
Debtors: amounts falling due within one year	11	21,896	66,546
Cash at bank and in hand		1,205,085	694,215
Total current assets		1,226,981	760,761
Creditors: amounts falling due within one year	12	60,305	56,158
Net current assets/(liabilities)		1,166,676	704,603
Total assets less current liabilities		1,176,626	714,908
Net assets		1,176,626	714,908
The funds of the charity:	13		
Unrestricted funds		1,144,336	663,204
Restricted funds		32,290	51,704
Total funds		1,176,626	714,908

The financial statements were approved by The Board of Trustees and authorised for issue on

Sept 8th 2023

..... and were signed on its behalf by:


.....

Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash provided from operating activities	517,559	350,246
Interest paid	0	0
Net cash used in operating activities	517,559	350,246
Cash flows from investing activities		
Purchase of fixed assets	(7,670)	(14,514)
Interest received	981	110
Net cash used in investing activities	(6,689)	(14,404)
Change in cash and cash equivalents in the reporting period	510,870	335,842
Cash and cash equivalents at the beginning of the reporting period	694,215	358,373
Cash and cash equivalents at the end of the reporting period	1,205,085	694,215

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) in the period (as per Statement of Operating Activities)	461,718	398,517
Adjustments for:		
Depreciation charges	8,025	7,190
Interest paid	0	0
Interest received	(981)	(110)
Decrease in stock	0	0
Increase/(Decrease) in debtors	44,650	(57,317)
Decrease/(Increase) in creditors	4,147	1,966
Net cash used/provided in operations	517,559	350,246

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 31 Mar 2022	Movement in Year	At 31 Mar 2023
Cash at bank	694,215	510,870	1,205,085
Total	694,215	510,870	1,205,085

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Year to 31 March 2023 £	Year to 31 March 2022 £
Donations	158,061	434,634
Grant	2,046,302	1,086,049
Total	2,204,363	1,520,683

3. INVESTMENT INCOME

	Year to 31 March 2023 £	Year to 31 March 2022 £
Interest receivable - trading	981	110

4. OTHER TRADING ACTIVITIES

	Year to 31 March 2023 £	Year to 31 March 2022 £
Sale of merchandise	16	0

5. DETAIL OF EXPENDITURE

	Year to 31 March 2023			
	Raising Donations and Legacies	Charitable Activities	Support Costs	Total
	£	£	£	£
Staff costs	104,334	1,069,603	170,914	1,344,851
Volunteer Expenses	0	1,893	0	1,893
Insurance	0	0	3,333	3,333
Telephone	615	6,562	1,650	8,827
Postage and stationery	1,395	25,784	2,790	29,969
Merchandise purchases	0	1,758	91	1,849
Advertising	4,406	37,444	1,642	43,492
Accountancy fees	0	0	13,665	13,665
Bank charges	1,892	318	2,139	4,349
Training	783	15,644	18,177	34,604
Consultancy	275	130,177	12,776	143,228
Subscriptions	1,192	30,771	5,611	37,574
Workshops	1,112	29,509	5,303	35,924
Conferences	0	5,473	23	5,496
Travel	399	26,575	39	27,013
Depreciation	0	8,025	0	8,025
Total	116,403	1,389,536	238,153	1,744,092
Apportionment of Support Costs	18,408	219,745	(238,153)	0
Total after Apportionment of Support Costs	134,811	1,609,281	0	1,744,092

6. NET INCOME/(EXPENDITURE)

	Year to 31 March 2023	Year to 31 March 2022
Net income/(expenditure) is stated after charging/(crediting):	£	£
Depreciation - owned assets	8,025	7,190

7. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration or expenses for the year ending 31st March 2023 (2022: £ 0)

8. AUDITORS' REMUNERATION

Fees of £2,400 for the year (2022: £2,400) were paid to the auditors for the provision of audit work. This amount is inclusive of VAT.

9. STAFF COSTS

	Year to 31 March 2023 £	Year to 31 March 2022 £
Wages and salaries	1,181,942	769,839
Social security costs	127,333	68,577
Pension costs	25,674	15,796
Holiday leave accrual	9,900	9,900
Total	1,344,849	864,113

The average monthly number of employees during the year was as follows:

Year to 31 March 2023	Year to 31 March 2022
27	21

2 employees received emoluments in excess of £ 60,000 during the year (2022: 0):

Pay Band	Year to 31 March 2023 Number	Year to 31 March 2022 Number
£70,000 - £80,000	1	0
£60,000 - £70,000	1	0
Total	2	0

10. TANGIBLE FIXED ASSETS

	2023 Computers £	2023 Total £
Net Book Value at 1 April 2022	10,305	10,305
Additions	7,670	7,670
Disposals	0	0
Depreciation	(8,025)	(8,025)
Net Book Value at 31 March 2023	9,950	9,950

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	5,752	14,293
Prepayments	16,144	19,995
Accrued income	0	32,358
	<hr/>	<hr/>
Total	21,896	66,646

12. OTHER CREDITORS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	42,205	0
Social security & other taxes	0	0
Other creditors	0	35,299
Accruals	18,100	20,859
	<hr/>	<hr/>
Total	60,305	56,158

13. NET MOVEMENT IN FUNDS

	Balance At 31 Mar 2022 £	Incoming Resources £	Resources Expended £	Net Movement In Funds £	Balance At 31 Mar 2023 £
Unrestricted Funds					
General Funds	663,204	2,048,105	1,566,973	481,132	1,144,336
Total Unrestricted Funds	663,204	2,048,105	1,566,973	481,132	1,144,336
Restricted Funds					
General Funds	51,704	157,705	177,119	(19,414)	32,290
Total Restricted Funds	51,704	157,705	177,119	(19,414)	32,290
Total Funds	714,908	2,205,810	1,744,092	461,718	1,176,626

Prior Year:

	Balance At 31 Mar 2021 £	Incoming Resources £	Resources Expended £	Net Movement In Funds £	Balance At 31 Mar 2022 £
Unrestricted Funds					
General Funds	342,257	1,388,501	1,067,554	320,947	663,204
Total Unrestricted Funds	342,257	1,388,501	1,067,554	320,947	663,204
Restricted Funds					
General Funds	(25,865)	132,413	54,844	77,569	51,704
Total Restricted Funds	(25,865)	132,413	54,844	77,569	51,704
Total Funds	316,392	1,520,914	1,122,398	398,516	714,908

14. RELATED PARTY DISCLOSURES

Edwina Bowles, a trustee of the charity, is also a solicitor and a co-founder of Advocates for Animals, a law firm that the charity instructs to provide legal services. During the year, the charity paid £34,853 in fees to Advocates for Animals. This amount included disbursements incurred by Advocates for Animals on the charity's behalf, such as court filing fees and barrister fees, as well as the firm's own service fees.