

# **The Humane League UK Annual Return, Accounts and TAR for the Year Ending 31st March 2024**

**Registered Charity Number: 1177926**

**Registered Company Number: CE013779**

# THE HUMANE LEAGUE

## UNITED KINGDOM

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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:

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

Nicola Green (Secretary) (appointed 10th May 2021)

Edwina Claire Bowles (resigned 21st February 2024)

Rizlane Baladi (appointed 10th May 2021)

Samantha Batey (Treasurer) (appointed 12<sup>th</sup> August 2022)

Benjamin Wickham (appointed 12<sup>th</sup> August 2022)

Vicky Bond (resigned 21st February 2024)

**Principal Staff:** Sean Gifford, Managing Director

### ***Address:***

***The Offices***  
***57 Newtown Road***  
***Brighton***  
***BN3 7BA***

### ***Bankers:***

Unity Trust Bank, Four Brindleyplace, Birmingham, B1 2JB

Triodos Bank UK, Deanery Road, Bristol, BS1 5AS

### ***Accounts:***

Stuart Davis Consulting

23 Carnforth Road, Heaton Chapel

Stockport, SK4 5LL

### ***Auditors:***

Williams & Co Epsom LLP - Chartered Accountants

8-10 South Street

Epsom, Surrey

KT18 7PF

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The trustees present their report and accounts for the year ended 31 March 2024.

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) and the Charities Act 2011.

### 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.

#### **Our impact in numbers**

- 172 million chickens will breathe a little easier each year once commitments are fulfilled
- 2,965 hours given by our volunteers
- 753 mentions in the media
- Over 65,000 campaign actions taken by our digital supporters
- 35 on-the-ground events in support of our campaigns

#### **Changing the lives of millions**

In 2023-24 our relentless campaigning bore fruit, as three major UK supermarkets, Co-op, Morrisons, and Lidl, made commitments to give more space to chickens in their supply chains. These huge victories will improve the lives of an estimated 172 million chickens per year.

Want to get the story behind the victories? Let us take you back to May 2023...

#### **Co-op**

That was the moment we learnt that the motion put forward by THL UK staff members - and over 400 other qualified Co-op members - had gained overwhelming support from the Co-op membership.

The motion called on Co-op to sign up to the Better Chicken Commitment (BCC) in full, meaning an end to their cruel use of fast-growing Frankenchickens. However, Co-op bosses chose to ignore the clear wishes of members, instead committing to meeting only one element of the BCC: giving their chickens 20% more space.

This space commitment means that millions of Co-op chickens are now able to breathe a little easier - a major victory worth celebrating. But, by not addressing the critical issue of Frankenchickens, Co-op bosses were copping out. And we let them know it. The very next day, we secured an [article](#) in The Guardian highlighting the tension between Co-op's bosses and their members.

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In the following months we intensified the pressure on Co-op. We collaborated with Open Cages to earn nationwide media coverage of a harrowing [investigation](#) into a chicken farm linked to Co-op. And in September we crashed an industry event where the Co-op's Managing Director of Food, Matt Hood, was giving a keynote address. We made a real splash, handing out hundreds of fake 'agendas' to attendees with details of the Co-op's animal cruelty.

March 2024 saw one of the campaign's biggest moments yet, courtesy of Chris Packham and over 2,000 other Co-op members, who signed an open letter calling on new Co-op Chair Debbie White to end the supermarket's Franken chicken cruelty. Chris recorded a powerful personal video to Debbie and, to make sure she got the message, we took out a half-page ad in the Guardian.

### **Morrisons**

In January, Morrisons, the UK's 5th largest supermarket, committed to increasing the space they give to chickens sold in their 'fresh' range. This victory will improve the lives of an estimated 51 million chickens and comes after years of pressure from THL UK.

We have been calling on Morrisons to adopt the full BCC since 2021. Since the campaign began, we have met with Morrisons seven times, our supporters have taken thousands of actions, and our volunteers have organised 42 events outside Morrisons stores. We also generated far-reaching media coverage for the campaign including four articles in The Independent, two in the Daily Express and others in The Mirror and The Times.

Morrisons' announcement shows that our consistent pressure is paying off, and represents yet another step forward in our fight against the cruel status quo in the chicken industry. However, as with the Co-op, we will not stop fighting until Morrisons signs up to the BCC and stops selling Franken chickens for good.

### **Lidl**

Hot on the heels of the Morrisons news, in March Lidl GB announced that it would provide 20% more space for chickens in its own-label fresh range to live in.

In terms of magnitude, it was our biggest victory yet - translating to an estimated 70 million chickens each year having more chances to exhibit their natural behaviours and be healthier. It came on the back of a highly-collaborative Europe-wide campaign by organisations in the Open Wing Alliance (OWA), a global coalition of over 90 animal groups, including THL UK.

The scale of the European Lidl campaign so far has been immense - with the release of over half a dozen undercover investigations, more than 80 protests, and 656 media stories. As a result, millions of people across Europe are now aware of Lidl's links to chicken cruelty. This victory is a testament to the pressure we have brought to bear on Lidl with our OWA allies.

### **What next?**

The dominoes are falling. Since the start of the latest financial year, two more supermarkets, Tesco and Aldi, have also committed to giving their chickens more space. This now means that, of the eight biggest supermarkets in the UK, only Asda has not made a space commitment.

That is truly remarkable. These victories mean that we are changing the UK chicken industry. Most importantly, they mean we have changed the lives of hundreds of millions of sensitive, beautiful chickens for the better.

It goes without saying that this is not the end. These victories are simply a waypoint on our journey towards a UK where cruelly-bred Frankenchickens are consigned to history.

### **Watch this space.**

#### **Our David vs Goliath court battle**

Our fight against the cruel use of Frankenchickens goes beyond our corporate campaigning. As long-time supporters will know, in 2021 we began a landmark judicial review case against the Government, arguing that the keeping of cruelly-bred Frankenchickens is unlawful. After two years of hearings and appeals, we finally had a date set for a two-day hearing at the High Court - a stage only 5% of judicial review cases reach. Together with our lawyers at Advocates for Animals, the first law firm in the UK dedicated to animal protection law, we were ready.

#### **The 3rd of May 2023 was crunch time.**

As arguments and counter-arguments were being made inside the court, the support outside was overwhelming. THL UK staff, volunteers, and supporters were gathered in peaceful demonstration, while celebrities including Chris Packham, Lucy Watson, and the late Benjamin Zephaniah showed their support, and camera crews and journalists buzzed around.

It was not to be, however. A few weeks later, we learned that the judge had dismissed our case.

**But we weren't going to give up that easily.** We submitted an appeal and, a few months later, received the news that our appeal had been granted, and we were heading back to the High Court.

We now stand on the brink of round 2 of this landmark battle to end the biggest animal welfare crisis in the country. Our hearing is scheduled for October, and we will be doing everything in our power to win the case. We know how much this matters.

#### **Fighting for fishes**

An estimated 77 million fishes are slaughtered in the UK each year, making them the second most farmed animal in the country, after chickens. Yet currently there are no detailed stunning or slaughter requirements for farmed fish in law, meaning they are at risk of dying in extreme pain.

We are working hard to change that.

Last September, the Animal Welfare Committee's long-awaited report on farmed fish welfare at the time of slaughter was released. The report advised the Government to legislate to ensure fishes get the protection they need - the same level of protection as other animals raised for food..

We mobilised our supporters for an instant response. Within 24 hours over 2,000 supporters had emailed their local MP to put pressure on the Government to act.

Since then we have continued to build momentum on the issue. We reconvened a coalition of charities working on fish welfare to map out the next steps in our joint campaign, and in December we met with Defra to discuss the report.

In January, we helped organise a roundtable hosted by the All-Party Parliamentary Group for Animal Welfare (APGAW). Stakeholders from across many sectors (including retail, legal, industry, charities, and Parliament) came together to discuss the need for species-specific legal protections for fishes. Following the meeting, Lord Trees and Giles Watling (former MP), co-chairs of APGAW, sent a letter to Defra asking the Secretary of State for a roadmap of when the Committee's recommendations will be implemented. This letter was drafted by THL UK and allied charities.

We are now in a critical period of opportunity to win stronger legal protections for farmed fishes. By combining public pressure with behind-the-scenes work, we are closer than ever to an historic win for farmed fish.

## Standing up for hens

The march towards cage-free in the UK is continuing, with 77% of the UK's laying hen flock now free from cages - much of this thanks to previous corporate campaigning by THL UK. However, 8 million hens are still trapped in cruel cages every year, so we're fighting for the Government to ban cages for good.

During Easter of 2023, we launched a campaign encouraging then-PM Rishi Sunak to begin the Conservatives' much promised consultation on banning cages. This saw thousands of supporters send emails to Mr Sunak, volunteers deliver over 2,500 flyers through doors, and our biggest ever grassroots event outside the Houses of Parliament. To cap it off, we launched an eye-catching projection stunt in Mr Sunak constituency, resulting in excellent [coverage](#) in the Express.

With the 2024 general election looming, we then switched to behind-the-scenes work, reaching out to key politicians across the main parties. In early April 2024, the Scottish Government launched a consultation on banning cages for hens - a major step forward and one that places

pressure on the rest of the UK to follow suit. With a new UK Government in place as of July, there is now a huge opportunity to finally end the cruelty of cages across the whole country.

### **Supporting the global movement**

We are also determined to win an end to cages across the world, not just in the UK. This has seen us continue our close work with the OWA in a global campaign asking Asia's largest global restaurant chain, Jollibee, to commit to stop using eggs from caged hens. We applied pressure on their UK branch by staging a protest at their flagship restaurant in Leicester Square, mobilising over 3,000 supporters to send emails of complaint, and securing [coverage](#) in industry media.

The global pressure paid off. Shortly after the campaign began, Jollibee made a global cage-free commitment, a win that will impact an estimated 2 million hens and significantly advance cage-free progress in Asia.

## **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 21 full-time, and 5 part-time members of staff.

### **Objectives and Activities**

The Humane League UK (THL UK) works to end the abuse of animals raised for food through institutional and individual change. This objective encompasses THL UK's mission to prevent cruelty and suffering among animals raised for food through the promotion of understanding in relation to a more compassionate and humane treatment of animals. It also constitutes the organisation's goal to advance the education of the public in the subjects of rearing, husbandry



and general farming practices relating to the treatment of animals, as well as the relief of suffering of animals in particular but not exclusively animals raised for food. In addition to that, it is the charity's purpose to drive forward public education in the subjects of vegetarianism and veganism in the context of improving public health.

Our work towards these ends is grounded in their core values: being effective, relentless, innovative, nimble, inclusive and collaborative in their work and in their approach as an organisation.

The Humane League UK continues to make a meaningful impact for animals raised for food. During this past 12 month period through their corporate outreach, public corporate campaigns, volunteer engagement programmes, media and communications, as well as through fundraising activities.

We wish to express our enormous gratitude to our donors and supporters, whose altruism is invaluable to us in order to accomplish our mission. We are committed to keeping our supporters up-to-date with progress through our website, reports, social media, and regular newsletters. Similarly, we are incredibly grateful for our passionate volunteers, who commit time and effort to contribute to the success of our campaigns.

Driven by our alignment with our overall mission, we work relentlessly every day for the animals, and our achievements go way beyond what this report is able to capture. We ask you therefore to understand the below paragraphs not as a comprehensive outline of THL UK's activities, but rather as a summary of each department's key accomplishments during the reporting period.

## Charitable Activity

In 2021, we set our three-year priorities: our guiding lights through to March 2024. We're excited to share our new priorities for the coming three years with you on the next page. But, first, it's important to reflect on how we performed against our last set of priorities. So, what has our progress been?

To change the world for chickens and fishes, our aims were:

- Our broiler campaign is on a clear path to success in the UK and with major EU companies.
  - UK supermarkets, besides M&S and Waitrose, are yet to sign up to the Better Chicken Commitment (BCC). However, M&S fulfilled their BCC commitment four years ahead of schedule in 2022 and, by March 2024, Co-op, Morrisons, and Lidl had announced policies in line with the stocking density requirement of the BCC. In the EU, a further 177 European Chicken Commitments (ECCs) have been made since 2021.
  - 19 companies publicly reporting - Greggs, Nando's, Subway, Tortilla, Dorchester Collection, Papa Johns, Itsu, Nomad, Wilson Vale, Delaware North, SSP,

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- Pieminister, The Big Table Group, TGI Fridays, KFC, Newrest, Premier Foods, Groupe Holder, Royal Holloway University.
  - 3 companies privately reporting progress\* (\* This is where a company has emailed us to show the progress they have made, but have yet to publish this on their website.)
- At least 75% of UK egg production is cage-free and at least 61% of egg production in the EU is cage-free.
  - As of March 2024, 77% of the UK flock was cage-free.
  - The latest statistic for the EU shows that 61% of egg production was cage-free.
- The vast majority of the global food industry is committed to going cage-free, and companies are reporting progress.
  - The majority of the largest global food companies in each sector have a cage-free commitment and are reporting on their progress.
- British governments have committed to a time frame for phasing out cages for laying hens.
  - In 2023, the UK Government disappointingly dropped its promise to consult on phasing out cages for hens. However, in April 2024, the Scottish Government launched a consultation on the issue. If the Scottish phase-out goes ahead, it will spare over 1 million hens a year from cages and set a powerful precedent for the rest of the UK.
- UK and Scottish governments have committed to incorporating stunning parameters for farmed fishes into legislation.
  - No commitment has yet been made. However, 2023 saw the publication of a report by the Animal Welfare Committee, which recommended incorporating stunning parameters for farmed fishes into legislation. We are applying pressure on the Government to act on these recommendations.

To build the power of our network, our aim was:

- To have strategically expanded our base of supporters and allies, with an increase in actions taken for animals.
  - The last three years have seen a huge expansion in our active supporter base. Our digital supporters took over 65,000 actions in 2023-24, a nearly 800% increase on 2020-21. Our volunteering programme is growing in scale and going from strength to strength, with volunteers reporting high satisfaction in surveys.

To be a great place to work, our aim was:

- To be an inclusive workplace where people's wellbeing and success are well-supported.
  - 85% of staff agree that they have the tools, systems, training and knowledge to do their jobs effectively, and we are addressing gaps where we have identified them. We monitor staff wellbeing metrics such as workload, stress, and risk of burnout, and have intervened to address concerns. As a result, 100% of staff

believe that THL UK takes positive action on health and wellbeing. We are also piloting a four day work week, which you can read about on page 16.

### **Our new priorities 2024-2027**

Creating our priorities is a chance to zoom out, strategise, and come together to think about how we can achieve the most for animals over the next three years.

At our 2023 staff summer workshop, all staff members discussed and fed into our new priorities. These priorities act as an important framework for our yearly goal setting and help us to stay laser-focused on helping as many animals as we can. So, what are they?

#### **Priority 1: Change the world for broiler chickens in the UK, metrics include:**

- Supermarkets are progressing their chicken welfare policies towards the BCC.
- Committed UK companies are publicly reporting positive progress towards their commitment deadline, with the number of companies reporting increasing year on year.
- BCC commitments cover over 40% of the chicken market share in the UK.

#### **Priority 2: End cages for laying hens in the UK and support global progress for hens, metrics include:**

- At least 90% of UK egg production is cage-free by the end of 2027.
- 100% of UK cage-free commitments are reported on and fulfilled.
- A ban on cages is passed in legislation.

#### **Priority 3: Pioneer new and effective interventions for farmed animals, metrics include:**

- The UK and Scottish governments have incorporated stunning parameters for farmed fishes into legislation.
- By 2027, we have the tools and resources needed to begin having early conversations with corporations about meat reduction targets/protein diversification.

#### **Priority 4: Grow, diversify, and engage our base of support, metrics include:**

- We have significantly increased the number of high-value media mentions we earn.
- We have doubled the number of supporters subscribed to our emails and seen a steady increase in followers/subscribers across social media channels.
- Our supporter base is more diverse.
- Our volunteer programme has grown significantly, with volunteers contributing more hours. Our programme nurtures future activists, and there is a reported increase in advocacy skills and majority positive feedback via surveys.

**Priority 5: Move toward becoming financially self-reliant**, metrics include:

- We have reduced our reliance on the grant we receive from THL in the US and rebalanced with income we generate directly, so that we are raising more of our own income by the end of 2026-27.
- We have increased the number of supporters who donate monthly.

**Priority 6: Be a great place to work**, metrics include:

- 20% reduction in score for stress levels.
- More than 90% of staff report that their workload is sustainable long-term.

**Diversity, Equity & Inclusion (DEI)**

At THL UK, we recognise that, to build an effective and sustainable movement for the animals, we need to care for and empower the people who are part of it.

We are committed to building an organisation where the wellbeing and inclusion of our staff, volunteers, and supporters is a priority. We're proud of what we've achieved this year as we move towards being a stronger, more resilient, and more effective organisation.

Staff wellbeing	Diversity, equity, and inclusion (DEI)
We track levels of stress, workload, and burnout through monthly staff surveys, and act quickly to address issues where they arise.	We held monthly sessions where staff discussed a DEI-related topic. Recent topics included ageism, hearing loss & deafness, and the gender health gap.
Following reports that working four days instead of five can increase productivity and boost employee physical and mental health, we're embarking on a year-long trial from July 2024 to July 2025.  We will be carefully tracking a variety of wellbeing and productivity measures over this period to assess the impact of the change. Being effective and achieving the most impact for the biggest number of animals possible is our guiding light, and it will remain so.	We are working to establish current levels of diversity among staff, benchmarked against the UK population and the charity sector where possible. As part of this we measure staff experience to learn if staff from different communities have different experiences of working at THL UK.
We ran monthly wellbeing sessions for staff throughout the year, with sessions including guided meditations, yoga, and practical tips on sleep and stress.	We offered a paid internship to help provide more opportunities for people looking to work in the animal advocacy sector.

Staff have access to several platforms to support wellbeing, including Spill, which offers therapy sessions.	We regularly publish blogs on our website to provide a window into our work on DEI. Recent articles explained how we make our in-person events accessible, and provided an insight into our job application process.
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**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. Funding shortfalls and/or exchange rate fluctuations. To mitigate the risk to funding, we are building our Development team and have a 3-year fundraising strategy to diversify our income streams and build our fundraising infrastructure and processes, as well as recruiting two new trustees to the Board with fundraising expertise.
2. Reliance on collaborative partners. We operate in coalitions with other organisations who may have technical expertise and/or carry out investigations to inform our work. We mitigate this risk with regular meetings and building strong relationships with these partners, and can look to secure funding for additional support should circumstances change.
3. Slowdown in adoption of the Better Chicken Commitment. We mitigate this by regularly reviewing our broiler strategy in light of changes in industry.
4. Data security. We have a formal agreement with The Humane League in the United States to share some IT resources and expertise, and will mitigate this risk in close collaboration with them to ensure all staff have adequate training and resources to ensure our IT infrastructure is secure from cyberattacks. We also have Cyber Liability Insurance in place.

**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 £1.6m (2022: £2.2m) of which £1.58m was received as unrestricted donations and grants.

## **Expenditure**

Total expenditure during the year was £1.56m (2022: £1.74m), the majority of which was from unrestricted sources. Restricted expenditure was £0.56m. £847k was spent on charitable activities, with the remainder (£689k) spent on raising funds.

## **Reserves**

Total reserves at the end of the financial year stood at £1.2m (2022: £1.2m). With a small overspend on restricted funds of £695, unrestricted reserves increased during the year from £1,144,336 to £1,248,542. The Board is confident that this is sufficient to meet 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:

Ben Wickham

.....

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 2024 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 2024 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](http://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.



Henry Williams ACA (Senior Statutory Auditor) for and on behalf of Williams & Co Epsom LLP - Chartered Accountants

8-10 South Street Epsom

Surrey KT18 7PF

11 September 2024

Date: .....

# THE HUMANE LEAGUE

## UNITED KINGDOM

### STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

				31 March 2024	31 March 2023
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Income From</b>					
Donations and Legacies	2	1,572,921	24,057	1,596,978	2,204,363
Trading Income	3	22	-	22	16
Interest	4	3,581	-	3,581	981
Other Income		7,399	-	7,399	450
<b>Total Income</b>		<b>1,583,923</b>	<b>24,057</b>	<b>1,607,980</b>	<b>2,205,810</b>
<b>Expenditure on:</b>					
	5				
Raising Funds		169,917	913	170,830	134,812
Charitable Activities		1,310,495	55,434	1,365,929	1,609,280
<b>Total Expenditure</b>		<b>1,480,412</b>	<b>56,347</b>	<b>1,536,759</b>	<b>1,744,092</b>
<b>Net Income for the period</b>		<b>103,511</b>	<b>(32,290)</b>	<b>71,221</b>	<b>461,718</b>
<b>Net Movement in Funds</b>					
Total Income Brought Forward		1,144,336	32,290	1,176,626	714,908
Net Income		103,511	(32,290)	71,221	461,718
<b>Total Fund carried Forward</b>		<b>1,247,847</b>	<b>-</b>	<b>1,247,847</b>	<b>1,176,626</b>

The notes form part of these financial statements

# THE HUMANE LEAGUE

## UNITED KINGDOM

### BALANCE SHEET

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31 March 2024	31 March 2023
		£	£
Fixed Assets	9	6,653	9,950
Debtors: amounts falling due within one year	10	39,682	21,896
Cash at bank and in hand		1,435,516	1,205,085
Total Current Assets		<b>1,475,198</b>	<b>1,226,981</b>
Creditors: amounts falling due within one year	11	234,005	60,305
Net current assets/(liabilities)		1,241,193	1,166,676
Total assets less current liabilities		1,242,687	1,176,626
<b>Net assets</b>		<b>1,247,847</b>	<b>1,176,626</b>
<b>The Funds of the charity</b>	12		
Unrestricted Funds		1,247,847	1,144,336
Restricted Funds		-	32,290
<b>Total Funds</b>		<b>1,247,847</b>	<b>1,176,626</b>

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

02 September 2024

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

..... *Ben Wickham* Trustee

The notes form part of these financial statements

# THE HUMANE LEAGUE

## UNITED KINGDOM

### CASH FLOW STATEMENT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
<b>Cash Flow from operating activities</b>		
Net cash provided from operating activities	232,697	517,559
Interest paid	-	-
<b>Net cash used in operating activities</b>	<b>232,697</b>	<b>517,559</b>
<b>Cash Flows from investing activities</b>		
Purchase of fixed assets	(7,065)	(7,670)
Gain from the disposal of fixed assets	1,220	-
Interest received	3,581	981
<b>Net cash used in investing activities</b>	<b>(2,264)</b>	<b>(6,689)</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>230,431</b>	<b>510,870</b>
<b>Cash and cash equivalents at the start of the reporting period</b>	<b>1,205,085</b>	<b>694,215</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,435,516</b>	<b>1,205,085</b>

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 2024

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

	2024	2023
	£	£
Net income/ (expenditure) in the period as per the statement of operating activities	71,221	461,718
Adjustments for:		
Depreciation charges	9,143	8,025
Interest paid	-	-
Interest received	(3,581)	(981)
(Increase) / Decrease in debtors	(17,786)	44,650
(Decrease)/Increase in creditors	173,700	4,147
Net cash used / provided in operations	<b>232,697</b>	<b>517,559</b>

#### **2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 31 March 2023	Movement in Year	At 31 March 2024
	£	£	£
Cash at bank	1,205,085	230,431	1,435,516
<b>Total</b>	<b>1,205,085</b>	<b>230,431</b>	<b>1,435,516</b>

### NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### **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.

The notes form part of these financial statements

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.

### **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.

# THE HUMANE LEAGUE

## UNITED KINGDOM

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### 2. DONATIONS AND LEGACIES

	Year to 31 March 2024	Year to 31 March 2023
	£	£
Donations	355,131	158,061
Grants	1,241,847	2,046,302
<b>Total</b>	<b>1,596,978</b>	<b>2,204,363</b>

### 3. INVESTMENT INCOME

	Year to 31 March 2024	Year to 31 March 2023
	£	£
Interest Received – trading	3,581	981

### 4. OTHER TRADING ACTIVITIES

	Year to 31 March 2024	Year to 31 March 2023
	£	£
Sale of Merchandise	22	16

## 5. DETAIL OF EXPENDITURE

	Year to 31 March 2024			
	Raising Donations and Legacies	Charitable Activities	Support Costs	Total
	£	£	£	£
Staff costs	121,576	812,615	246,464	<b>1,180,655</b>
Volunteer Expenses	-	1,717	-	<b>1,717</b>
Insurance	-	270	4,713	<b>4,983</b>
Telephone	-	(465)	8,662	<b>8,197</b>
Postage and Stationery	76	4,306	363	<b>4,745</b>
Merchandise purchases	166	568	-	<b>734</b>
Advertising	863	36,713	2,665	<b>40,241</b>
Accountancy fees	-	-	27,897	<b>27,897</b>
Bank charges	2,368	(4)	1,852	<b>4,216</b>
Training	-	-	-	-
Consultancy	-	(30)	12,395	<b>12,365</b>
Subscriptions	-	82,946	48,975	<b>131,921</b>
Workshops	1,652	38,475	11,874	<b>52,001</b>
Conferences	-	27,282	-	<b>27,282</b>
Travel	-	2,972	-	<b>2,972</b>
Depreciation	1,899	16,776	1,422	<b>20,097</b>
Other	291	6,436	868	<b>7,595</b>

# THE HUMANE LEAGUE

## UNITED KINGDOM

<b>Total</b>	<b>128,891</b>	<b>1,030,577</b>	<b>377,293</b>	<b>1,536,759</b>
<b>Apportionment of Support Costs</b>	<b>41,491</b>	<b>335,352</b>	<b>(377,293)</b>	<b>-</b>
<b>Total after apportionment of Support Costs</b>	<b>170,832</b>	<b>1,365,929</b>	<b>-</b>	<b>1,536,759</b>

### 6. NET INCOME/(EXPENDITURE)

	<b>Year to 31 March 2024</b>	<b>Year to 31 March 2023</b>
Net income/(expenditure) is stated after charging/(crediting):	<b>£</b>	<b>£</b>
Depreciation - owned assets	9,143	8,025

### 7. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration or expenses for the year ending 31st March 2024 (2023: £0)

### 8. STAFF COSTS

	<b>Year to 31 March 2024</b>	<b>Year to 31 March 2023</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	1,005,767	1,181,942
Social security costs	109,456	127,333
Pension Costs	23,293	25,674
Holiday Leave Accrual	9,900	9,900
<b>Total</b>	<b>1,148,416</b>	<b>1,344,849</b>

# THE HUMANE LEAGUE

## UNITED KINGDOM

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

	Year to 31 March 2024	Year to 31 March 2023
	25	27

Four employees received emoluments in excess of £60,000 (2023: 2)	Year to 31 March 2024	Year to 31 March 2023
<b>Pay Band</b>		
£80,000 - £90,000	1	
£70,000 - £80,000	-	1
£60,000 - £70,000	3	1

<b>9. TANGIBLE FIXED ASSETS</b>	<b>2024</b>	<b>2024</b>
	<b>IT</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>
<b>Cost as at 31 March 2023</b>	<b>37,829</b>	<b>37,829</b>
Additions	7,065	7,065
Disposals	(13,214)	(13,214)
<b>Cost as at 31 March 2024</b>	<b>31,680</b>	<b>31,681</b>
<b>Depreciation as at 31 March 2023</b>	<b>27,878</b>	<b>27,878</b>
Charge in the year	9,143	9,143
On disposals	(11,994)	(11,994)
<b>Depreciation as at 31 March 2024</b>	<b>25,027</b>	<b>25,027</b>
<b>Net Book Value at 31 March 2023</b>	<b>9,950</b>	<b>9,950</b>
<b>Net Book Value at 31 March 2024</b>	<b>6,653</b>	<b>6,654</b>

# THE HUMANE LEAGUE

## UNITED KINGDOM

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31 MARCH 2024	31 MARCH 2023
	£	£
Other debtors	14,709	5,752
Prepayments	24,973	16,144
Accrued income	-	-
<b>Total</b>	<b>39,682</b>	<b>21,896</b>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31 MARCH 2024	31 MARCH 2023
	£	£
Trade Creditors	21,572	42,205
Social Security and Other taxes	35,222	-
Other creditors	-	-
Accruals	21,349	18,100
Deferred Income	155,862	-
<b>Total</b>	<b>234,005</b>	<b>60,305</b>

### 12. NET MOVEMENT IN FUNDS

	Balance at 31 March 2023	Incoming Resources	Resources Expended	Net Movement in Funds	Balance as at 31 March 2024
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Funds	1,144,336	1,583,923	1,480,412	103,511	1,247,847
<b>Total Unrestricted Funds</b>	<b>1,144,336</b>	<b>1,583,923</b>	<b>1,480,412</b>	<b>103,511</b>	<b>1,247,847</b>

# THE HUMANE LEAGUE

## UNITED KINGDOM

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### Restricted Funds

CEA - Forgotten Fishes and Laying Hens	19,685	-	19,685	(19,685)	-
Fish funding 23/24 - HAAF	-	22,555	22,555	-	-
FISH Phase 2	13,294	-	13,294	(13,294)	-
Judicial Review		1,502	1,502	-	-
Other	(689)		(689)	689	-
<b>Total Restricted Funds</b>	<b>32,290</b>	<b>24,057</b>	<b>56,347</b>	<b>(32,290)</b>	<b>-</b>
 <b>Total Funds</b>	 <b>1,176,626</b>	 <b>1,607,980</b>	 <b>1,536,759</b>	 <b>71,211</b>	 <b>1,247,847</b>

### 13. 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 £34,835 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.