

The Humane League UK Annual Return, Accounts and TAR for the Year Ending 31st March 2025

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:

Benjamin Wickham (Chair) (appointed 12th August 2022)

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

Samantha Batey (Treasurer) (appointed 12th August 2022)

Lynn Percival (appointed 21st February 2024)

James Özden (appointed 21st February 2024)

Rizlane Baladi (appointed 10th May 2021, resigned 1st July 2024)

Principal Staff: Sean Gifford, Managing Director

Address:

The Offices,
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Brighton,
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Bankers:

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

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

Accounts:

Price Bailey LLP,
Tennyson House
Cambridge Business Park
Cambridge
CB4 0WZ

Auditors:

Williams & Co Epsom LLP - Chartered Accountants
8-10 South Street
Epsom,
Surrey
KT18 7PF

The trustees present their report and accounts for the year ended 31 March 2025.

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.

A word from our Managing Director

Being in court last October for our judicial review appeal hearing is something I'll never forget. Years of work had built up to it. So it was a moving moment as our lawyers from Advocates for Animals stood up to clearly, calmly, compellingly make the case that raising cruelly-bred Frankenchickens is illegal. We're a small charity, with fewer than 30 staff, but, right then, we were toe-to-toe with the UK Government, fighting for better lives for billions of sensitive, intelligent animals.

Ultimately, we didn't get the outcome we had hoped for, with the judges rejecting our appeal. However, their ruling in favour of our main argument - on the meaning of the law - was a breakthrough and opens up huge opportunities for future legal actions against industry to challenge their use of fast-growing breeds.

It's a testament to our small but mighty team that, in a year where we took on one of the biggest legal battles for animals in history, we achieved so much else too. The dominoes continued to fall this year, with the majority of UK supermarkets now committed to giving their chickens more space. As a result, the UK chicken industry is now undergoing major changes to meet these commitments and hundreds of millions of chickens will breathe a little easier as a result. Our near-decade of campaigning to end cages for hens has also continued to pay off, with 4 in 5 UK hens now free from cruel cages - and we've moved even closer to winning important legal protections for farmed fishes.

The secret, of course, is that we're not all that small. This year's successes have come about because of the kindness and enthusiasm of hundreds of volunteers, thousands of donors, and tens of thousands of supporters. You are one of those people, so thank you for being here with us, and I hope you enjoy these pages packed full of achievements for animals.

For the animals,

Sean Gifford
Managing Director,
The Humane League UK

Our impact in numbers

Our impact in 2024-25:

- 240 million chickens will breathe a little easier each year once commitments are fulfilled
- 3,000+ hours given by our volunteers
- 434 mentions in the media
- Over 80,000 campaign actions taken by our digital supporters
- 50 volunteer-led events in support of our campaigns

Taking the Government to court

On 23rd October 2024, dozens of THL UK staff, volunteers, and supporters gathered outside the High Court in London. Inside, lawyers from Advocates for Animals were preparing for the start of our judicial review appeal hearing, the culmination of over four years of work.

Over the two days of the hearing, the judges heard our arguments that fast-growing chickens, or 'Frankenchickens', are illegal under current animal welfare laws. The significance of our case was lost on nobody in the room - 1 billion Frankenchickens are raised in the UK each year, representing about 95% of all animals raised. These breeds grow so big, so fast, that many birds can barely walk under the weight of their own bodies, and live in excruciating pain.

This was one of the most important legal cases for animals in history, playing out in real time.

Nervous weeks of waiting followed. Our hope going into the appeal was that the judges might order Defra to update the current Code of Practice for raising chickens for meat, or create a new one entirely that was in alignment with the law (which we feel clearly prohibits the use of fast-growing breeds of chickens). Unfortunately, the judges didn't do that, and rejected our appeal. However, in a huge victory, they ruled in favour of our main argument - that the law says that animals should not be kept in the UK if it means they will suffer because of how they have been bred.

While we technically lost the case, this ruling represents a legal breakthrough for animals because it finally gives clarity to the meaning of key aspects of the law. The Court of Appeal's interpretation can now be used as the basis for future legal actions against industry to challenge their use of fast-growing breeds.

Simply put, this was one of the biggest moments in THL UK's history, and a huge moment for animals. The case attracted coverage from major media outlets, including the BBC, putting the issue of Frankenchickens in front of millions of new people. And, with the ruling in favour of our main argument, we can now explore bringing private prosecutions against mega-farms that use Frankenchickens. This was only made possible by thousands of generous donations from our supporters, who have backed us all the way on this long journey.

We are now another huge step towards ending the cruel use of fast-growing chickens in the UK. Watch this space.

Fighting for chickens

We began the 2024-25 year with some serious momentum. In the previous year, Co-op, Lidl, and Morrisons committed to giving their chickens more space - huge victories which are set to improve the lives of approximately 126 million chickens each year when fully implemented.

It didn't take long before some more seismic wins.

The UK's largest supermarket, Tesco, committed to giving their chickens more space in June 2024, with Aldi following suit shortly after. These two commitments, when implemented, will mean a further 240 million chickens can breathe easier each year. These latest victories highlight a strong domino effect from our campaigns, with the majority of UK supermarkets now committed to meeting the space requirement of the Better Chicken Commitment (BCC) and a huge shift towards more space underway in the UK chicken sector. While the 20% increase in space provided by these commitments will not solve the deep-seated issues of intensive chicken farming, these changes mean chickens can act out more of their natural behaviours, reducing stress and improving welfare.

Holding companies accountable

It's essential that companies follow through on their commitments, so that animals can benefit. This year, our Corporate Relations team continued to do the important work of ensuring companies are reporting progress and on track to meet their promises. Over the year, 25 companies reported progress on the BCC, 12 of which reported for the first time, including OCS Group, Aramark, and Pizza Express.

Despite the growing shift towards better chicken welfare, in November 2024 KFC announced it would not meet its 2026 BCC commitment deadline. We acted fast, generating widespread [media coverage](#), organising protests outside KFC HQ and stores across the country, and mobilising thousands of supporters to contact KFC bosses. This public pressure has already helped to move forward discussions with KFC, but we will continue to escalate until bosses do the right thing.

Bold campaigns to keep the pressure on supermarkets

Commitments to give chickens more space are important stepping stones, but not enough. This year, we have continued to push for supermarkets to sign up to the BCC in full - a key step towards ending the cruel use of fast-growing Frankenchickens in the UK. Relive two of our biggest campaign moments from last year below...

In May 2024, THL UK staff, volunteers and supporters disrupted Co-op's AGM in protest over their continued use of Frankenchickens, despite a vote by Co-op members in 2023 to end the practice. A 40-strong group of protestors were present outside the venue, while a small group entered the event and stormed the stage. The protest was [covered](#) by BBC News and successfully heaped pressure on Co-op's leadership to do the right thing on the most important day of the year for the company.

In September, we launched a 'Lidl Shop of Horrors' campaign, linked to Halloween. We had a striking [6ft tall Frankenchicken](#) specially designed, which joined us for a protest outside a Lidl store in Bristol and sparked many conversations with passers-by. We also brought the campaign to Lidl's front door, with an ad van circling Lidl HQ, a projection stunt onto Lidl store-fronts, and 'shop of horror' floor stickers outside HQ.

Moving towards a cage-free future

With many corporate cage-free commitment deadlines looming at the end of 2025, the 2024-25 year was hugely important for ensuring that the direction of cage-free progress in the UK continued on a strong trajectory. Every fulfilled commitment means more hens out of dark, cramped cages where they have just the space of an A4 sheet of paper to stand.

Our Corporate Relations team worked hard to engage with companies with cage-free commitments, playing a crucial role in ensuring they are on track to meet them. This engagement has borne fruit, with Aldi UK fulfilling its cage-free commitment for shell eggs a year ahead of schedule and Lidl reaffirming their full transition to cage-free eggs by the end of 2025. Asda, after further engagement, confirmed plans to meet their commitment by January 2026.

With a large market share of the overall egg market, it is essential that supermarkets follow through on their commitments. So, our team engaged closely with Iceland, a laggard which was reporting just 29% cage-free eggs in 2024. This work ultimately led to the launch of a major campaign in April 2025 for Iceland to re-instate their commitment (which has since succeeded, sparing thousands of hens from cages).

In tandem with our corporate commitment work, we have also continued our push for a cages ban in law. The year got off to a great start, with the Scottish Government launching a consultation on ending cages for hens, which we mobilised supporters to respond to. Then, with a summer general election called, our volunteers and supporters contacted thousands of prospective parliamentary candidates, calling on them to support a ban on cages for hens.

Since then, we have kept the pressure up on the new Labour Government, with supporters inundating Steve Reed (Secretary of State for Environment, Food and Rural Affairs) with emails calling for a ban on cages. Our Public Affairs Lead, Georgie Hancock, attended the Labour Party Conference and shared concerns with the Labour Animal Welfare Society (LAWS) that the Labour manifesto made no commitments to improve farmed animal welfare. Farmed animals are now a top priority for LAWS, with a ban on cages for laying hens one of their core asks.

In March, Georgie participated in a ministerial roundtable hosted by Baroness Hayman (Minister for Animal Welfare) alongside other leading animal welfare charities. Following the roundtable, a coalition of NGOs - including THL UK - submitted a joint response, outlining our shared welfare priorities and reinforcing key asks made during the session. This submission is intended to inform the UK Government's forthcoming Animal Welfare Strategy.

Fighting for fishes

Alongside Animal Equality UK and The Animal Law Foundation, The Humane League UK held a parliamentary reception in the Scottish Parliament in January 2025 to shine a light on the injustice that farmed fishes face. Despite their sentience being long recognised, farmed fishes are not being given equal legal protections to land animals, and THL UK is campaigning for species-specific legislation to be introduced to require farmed fishes to be stunned prior to their slaughter.

It was incredible to bring together industry representatives, Scottish parliamentarians, and animal protection organisations to show that across sectors there is agreement that fishes matter and deserve to be protected to the same extent as land-based farmed animals. As an outcome, the Scottish Government's Chief Veterinary Advisor, Andrew Voas, agreed to formally consult THL UK and our coalition partners on the official slaughter guidance (now published). This guidance represents an important milestone toward improved welfare standards in Scotland, although binding legislation remains our ultimate aim.

Growing support for fishes from Parliamentarians

This year, 21 Parliamentarians across Westminster and the Scottish Parliament publicly backed improving fish welfare, highlighting the growing wave of support for our campaign. Many of them tabled parliamentary questions challenging the Government:

Monica Lennon MSP: "To ask the Scottish Government whether it will provide an update on its work to develop legislation on the welfare of farmed fish."

Neil Duncan-Jordan MP: "What steps [are the Secretary of State for Environment, Food and Rural Affairs] taking to ensure oversight of the welfare of trout on farms in England?"

Speaking up for animals together

This year, many well-known faces got behind our fight for a kinder world for animals, helping to amplify our message at key moments. Naturalist and TV presenter Chris Packham once again voiced his support for our supermarket campaign, giving some incredible radio interviews ahead of our Co-op AGM disruption, as well as recording a [video message](#) directly to Co-op bosses. During the build-up to our historic judicial review hearing, celebs including Miranda Hart, Lucy Watson, Marc Abraham, and Hugh Fearnley-Whittingstall shared their support by recording themselves chanting 'justice for chickens!'. And, on the day of the hearing itself, we were supported by TV presenter Kirsty Gallacher, and were also extremely touched to be joined by Qian, the widow of Benjamin Zephaniah, the writer and poet who was a keen supporter of our work for animals.

We are so grateful to musician Moby, a long-time animal rights champion who [pledged](#) a portion of the proceeds from his European tour to THL UK and several other animal charities. Moby also kindly invited us to have a presence at his concerts in the UK, where we were able to run a THL UK stall and spread the message about our fight against the abuse of animals raised for food.

Volunteer power

Week in, week out, our network of over 200 volunteers has shown up for animals this year, helping to hold companies accountable, petition MPs, and win the support of members of the public for our campaigns.

Co-op campaigning

In May 2024, our volunteers showed up in force outside Co-op's AGM, joining a 40-strong group of demonstrators demanding an end to Frankenchickens. Inside the venue, one volunteer was part of a small group who made it onto the stage, disrupting the event and winning significant [media attention](#) for our campaign.

Volunteers also applied pressure by organising protests outside Co-op stores across the country, including a first of its kind social-cycling-leafleting event in Bristol to raise the issue of Frankenchickens among the public and bond the volunteer community together.

"I know I say it a lot, but being part of this community has been so empowering and I finally feel like I have a place to really be myself." - THL UK volunteer

Volunteer stats

- 3,000+ hours given
- 50+ local events, attended by 280+ supporters
- 10,000+ leaflets distributed nationwide
- 1,000+ meaningful conversations had with the public

Our priorities

Our strategic 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. We are now in the second year of our three-year priorities cycle from 2024-27. 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 35% 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 by the top 10 retailers are reported on and fulfilled, with 90% of all other commitments reported 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:

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

Building a stronger THL UK

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 being an organisation where the wellbeing and inclusion of our staff, volunteers, and supporters is a priority.

This year, in addition to piloting the four-day work week (see more below), we ran wellbeing sessions for staff throughout the year, and offered access to several platforms to support wellbeing including Spill, which offers therapy sessions. As part of our commitment to diversity, equity, and inclusion (DEI) we held regular sessions where staff learned about and discussed a DEI-related topic, with space to discuss and recommend ways THL UK could improve and take forward tangible action. As part of this we've introduced a specific Neuroinclusion policy.

Four-day work week piloted

In July 2024, we embarked on a 12-month pilot of a four-day work week at full-time pay. In line with the multitude of studies on the four-day work week, as of March 2025, the results of the pilot showed a positive impact on wellbeing, performance, and job satisfaction:

- 96% of staff reported a neutral or positive impact on workload, with 50% reporting a positive or very positive impact, noting enhanced efficiency, focus, and workload management.
- 96% of staff reported a positive impact on work/life balance, with a reduction in stress and risk of burnout also reported.
- Departments maintained or improved upon their performance levels, and targets were met at an even higher rate than when staff worked a 37.5 hour week.

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 23 full-time, and 4 part-time members of staff (26 full-time equivalent).

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.

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. Reliance on The Humane League in the United States. 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, including investment in a fit-for-purpose CRM.
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.

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 £1.74m (2024: £1.61m) of which £1.53m was received as unrestricted donations and grants.

Expenditure

Total expenditure during the year was £1.68m (2024: £1.54m), the majority of which was from unrestricted sources. Restricted expenditure was £0.21m (2024: £0.56m). £1.51m was spent on charitable activities, with the remainder (£0.17m) spent on raising funds.

Reserves

Total reserves at the end of the financial year stood at £1.31m (2024: £1.25m). With a small overspend on restricted funds of £802, unrestricted reserves increased during the year from £1,247,847 to £1,309,751. 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 Charities Act 2011. 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 2025 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 2025 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 Charities Act 2011

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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.



Williams & Co Epsom LLP - Chartered Accountants, 8-10 South Street, Epsom, Surrey. KT18 7PF.

19 August 2025

Date:

THE HUMANE LEAGUE

UNITED KINGDOM

STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	2	1,530,321	210,323	1,740,644	1,596,978
Trading income	4	25	-	25	22
Investment income	3	4,044	-	4,044	3,581
Other income		235	-	235	7,399
Total income		1,534,625	210,323	1,744,948	1,607,980
Expenditure on:					
Raising funds	5	174,963	-	174,963	170,830
Charitable activities	5	1,296,956	211,125	1,508,081	1,365,929
Total expenditure		1,471,919	211,125	1,683,044	1,536,759
Net income for the year		62,706	(802)	61,904	71,221
Transfers between funds		(802)	802	-	-
Net movement in funds		61,904	-	61,904	71,221
Reconciliation of funds:					
Total funds brought forward		1,247,847	-	1,247,847	1,176,626
Total funds carried forward	13	1,309,751	-	1,309,751	1,247,847

The notes on pages 24-35 form part of these financial statements

THE HUMANE LEAGUE

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BALANCE SHEET

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025	2024
		£	£
Fixed Assets			
Tangible assets	9	3,447	6,653
Current assets			
Debtors	10	5,267	39,683
Cash at bank and in hand		1,445,103	1,435,516
		<u>1,450,370</u>	<u>1,475,199</u>
Liabilities			
Creditors: amounts falling due within one year	11	<u>(144,066)</u>	<u>(234,005)</u>
Net current assets		1,306,304	1,241,194
Total net assets		<u><u>1,309,751</u></u>	<u><u>1,247,847</u></u>
The funds of the charity:			
Unrestricted funds	13	1,309,751	1,247,847
Restricted funds	13	-	-
Total funds		<u><u>1,309,751</u></u>	<u><u>1,247,847</u></u>

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

19 August 2025

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

..... Trustee


The notes on pages 24-35 form part of these financial statements

THE HUMANE LEAGUE

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CASH FLOW STATEMENT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities:		
Net income/(expenditure) for the year (as per the SOFA)	61,904	71,221
Adjustments for:		
Depreciation charges	5,304	9,143
Profit on disposal of fixed assets	(225)	
Interest received	(4,044)	(3,581)
(Increase)/Decrease in debtors	34,416	(17,786)
(Decrease)/Increase in creditors	(89,939)	173,700
Net cash provided by operating activities	7,416	232,697
Cash flows from investing activities		
Purchase of fixed assets	(2,098)	(7,065)
Proceeds received from disposal of fixed assets	225	1,220
Interest received	4,044	3,581
Net cash provided by / (used in) investing activities	2,171	(2,264)
Change in cash and cash equivalents in the reporting period	9,587	230,433
Cash and cash equivalents at the start of the reporting period	1,435,516	1,205,085
Cash and cash equivalents at the end of the reporting period	1,445,103	1,435,516

The notes form part of these financial statements

ANALYSIS OF NET DEBT FOR THE YEAR ENDED 31 MARCH 2025

	At 1 April		At 31 March
	2024	Cash flows	2025
	£	£	£
Cash at bank	<u>1,435,516</u>	<u>9,587</u>	<u>1,445,103</u>

NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

The financial statements have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention. The Charity is a public benefit entity under FRS 102.

The financial statements are prepared in sterling and rounded to the nearest £.

1.2 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.

Voluntary income is received by the way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Income from investments are included when receivable.

Grants are recognised in full in the Statement of Financial Activities in the year which they are receivable.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Expenditure on charitable activities comprises of the costs incurred by the charity in the delivery of its activities and services for its beneficiaries, activities undertaken to further the purpose of the charity and their associated support costs.

Expenditure on raising funds comprises of the costs incurred by the charity in seeking donations and grants.

1.4 Tangible fixed assets and depreciation

Assets which are intended to be of ongoing use to the Charity in carrying out its activities are capitalised as fixed assets. All purchased fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment - 33% straight-line

1.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

1.6 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

1.7 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

1.8 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable incorporated organisation for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.9 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.10 Pension costs and other post-retirement benefits

The Charity provides a defined contribution pension scheme, whereby the charity and its staff each fund the scheme, managed by a third party provider, the assets of which are held by the provider separately from the assets of the charity. The pension charge in the financial statements represents the amounts payable by the charity to the fund in respect of the period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

1.11 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recorded at depreciated historical cost.

1.12 Critical accounting estimates

There are no significant judgements or critical accounting estimates which have been used in the preparation of these financial statements.

2. DONATIONS AND LEGACIES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Donations	449,555	12,498	462,053	349,631	1,500	351,131
Grants	1,080,766	197,825	1,278,591	1,223,290	22,557	1,245,847
Total	1,530,321	210,323	1,740,644	1,572,921	24,057	1,596,978

3. INVESTMENT INCOME

	Unrestricted 2025 £	Unrestricted 2024 £
Interest received	4,044	3,581

4. OTHER TRADING ACTIVITIES

	Unrestricted 2025 £	Unrestricted 2024 £
Sale of merchandise	25	22

5. DETAIL OF EXPENDITURE

	Cost of raising funds 2025 £	Charitable activities 2025 £	Support costs 2025 £	Governance costs 2025 £	Total 2025 £
Staff costs	141,444	815,867	284,516	-	1,241,827
Volunteer expenses	13	2,065	-	-	2,078
Insurance	-	-	5,595	-	5,595
Telephone	1,049	5,703	1,849	-	8,601
Postage and stationery	706	4,578	401	-	5,685
Merchandise purchases	-	95	88	-	183
Advertising	3,480	13,440	3,071	-	19,991
Accountancy fees	-	-	22,611	4,440	27,051
Bank charges	3,046	-	2,117	5	5,168
Training	1,989	2,677	5,116	-	9,782
Consultancy	16,541	163,595	34,565	-	214,701
Subscriptions	1,197	32,487	20,738	-	54,422
Workshops	339	1,412	32,056	-	33,807
Conferences	49	1,201	-	-	1,250
Travel	5,080	30,058	2,707	-	37,845
Depreciation	-	-	5,304	-	5,304
Profit on disposal of fixed assets	-	-	(225)	-	(225)
Other	30	8,216	1,733	-	9,979
Total	174,963	1,081,394	422,242	4,445	1,683,044
Apportionment of support costs	-	426,687	(422,242)	(4,445)	-
Total after support costs apportionment	174,963	1,508,081	-	-	1,683,044

Of total expenditure of £1,683,044 (2024: £1,536,759), £211,125 (2024: £56,347) was restricted and £1,471,919 (2024: £1,480,412) was unrestricted.

THE HUMANE LEAGUE

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5. DETAIL OF EXPENDITURE (continued)

	As restated Cost of raising funds 2024 £	As restated Charitable activities 2024 £	As restated Support costs 2024 £	Total 2024 £
Staff costs	121,576	812,615	246,464	1,180,655
Volunteer expenses	-	1,717	-	1,717
Insurance	-	270	4,713	4,983
Telephone	-	(465)	8,662	8,197
Postage and stationery	76	4,306	363	4,745
Merchandise purchases	166	568	-	734
Advertising	863	36,713	2,665	40,241
Accountancy fees	-	-	27,897	27,897
Bank charges	2,368	(4)	1,852	4,216
Training	-	(30)	12,395	12,365
Consultancy	-	82,946	48,975	131,921
Subscriptions	1,652	38,475	11,874	52,001
Workshops	-	27,282	-	27,282
Conferences	-	2,972	-	2,972
Travel	1,899	16,776	1,420	20,095
Depreciation	-	-	9,143	9,143
Other	291	6,436	868	7,595
Total	128,891	1,030,577	377,291	1,536,759
Apportionment of support costs	41,491	335,800	(377,291)	-
Total after support costs apportionment	170,382	1,366,377	-	1,536,759

The prior year restatement relates to a reallocation between categories within the detail of expenditure.

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6. NET INCOME/(EXPENDITURE)

	2025 £	2024 £
Net income/(expenditure) is stated after charging		
Depreciation	5,304	9,143
Independent auditors fee	4,140	3,600

7. TRUSTEES' REMUNERATION AND BENEFITS

Three trustees were reimbursed expenses relating to travel & subsistence in the year ended 31 March 2025 of £193 (2024: £nil).

The Charity considers that the key management personnel comprises the Managing Director.

Employee benefits of key management personnel of the Charity total £98,678 (2024: £94,827).

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	1,095,463	1,005,767
Social security costs	120,474	109,456
Pension costs	25,890	23,293
Holiday leave accrual	-	9,900
	<u>1,241,827</u>	<u>1,148,416</u>

The average number of employees during the year was 26 (2024: 25).

Employees whose emoluments exceeded £60,000 per annum:

	2025	2024
£80,000 - £89,999	1	1
£60,000 - £69,999	2	3

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UNITED KINGDOM

9. TANGIBLE FIXED ASSETS

	2025 IT £	2025 TOTAL £
Cost		
At start of period	31,680	31,680
Additions	2,098	2,098
Disposals	(1,329)	(1,329)
At end of period	32,449	32,449
Depreciation		
At start of period	25,027	25,027
Charge for the period	5,304	5,304
On disposals	(1,329)	(1,329)
At end of period	29,002	29,002
Net book value at the end of the period	3,447	3,447
Net book value at the start of the period	6,653	6,653

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	-	14,709
Prepayments	4,922	24,973
Accrued income	345	-
	5,267	39,682

11. CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	11,133	21,572
Social security and other taxes	30,402	30,477
Other creditors	5,061	4,745
Accruals	20,068	21,349
Deferred income	77,402	155,862
	<u>144,066</u>	<u>234,005</u>

12. DEFERRED INCOME

	2025	2024
	£	£
At 1 April 2024	155,862	-
Amount deferred in year	77,402	155,862
Amounts released	(155,862)	-
At 31 March 2025	<u>77,402</u>	<u>155,862</u>

Deferred income relates to grants received in advance.

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13. STATEMENT OF FUNDS

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Unrestricted Funds					
General Funds	1,247,847	1,534,625	(1,471,919)	(802)	1,309,751
Total Unrestricted Funds	1,247,847	1,534,625	(1,471,919)	(802)	1,309,751
Restricted Funds					
Restricted Funding - Fishes 24/25	-	5,000	(5,000)	-	-
Restricted Funding - Broilers	-	150,704	(150,795)	91	-
Restricted Funding - Fishes 23/24	-	1,162	(1,724)	562	-
Restricted Funding - Judicial Review	-	53,457	(53,606)	149	-
Total Restricted Funds	-	210,323	(211,125)	802	-
Total Funds	1,247,847	1,744,948	(1,683,044)	-	1,309,751

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Unrestricted Funds					
General Funds	1,144,336	1,583,923	(1,480,412)	-	1,247,847
Total Unrestricted Funds	1,144,336	1,583,923	(1,480,412)	-	1,247,847
Restricted Funds					
R-CEA Forgotten Fishes & Laying Hens	19,685	-	(19,685)	-	-
Restricted Funding - Fishes 23/24	-	22,555	(22,555)	-	-
FISH Phase 2	13,294	-	(13,294)	-	-
Restricted Funding - Judicial Review	-	1,502	(1,502)	-	-
Other	(689)	689	-	-	-
Total Restricted Funds	32,290	24,746	(57,036)	-	-
Total Funds	1,176,626	1,608,669	(1,537,448)	-	1,247,847

Restricted Fund	Description, nature and purpose of fund
Restricted Funding - Fishes 24/25	Funding for activities specifically relating to the improvement of welfare of farmed fishes
Restricted Funding - Broilers	Funding for activities specifically relating to the improvement of welfare of broiler chickens
Restricted Funding - Fishes 23/24	Funding for activities specifically relating to the improvement of welfare of farmed fishes, carried over from previous year with funder permission as a result of timings relating to recruitment of new member of staff
Restricted Funding - Judicial Review	Funding for activities specifically relating to our judicial review.

14. NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	Total funds
2025	2025		2025
	£	£	£
Tangible fixed assets	3,447	-	3,447
Debtors	5,267	-	5,267
Cash	1,445,103	-	1,445,103
Creditors falling due in less than one year	(144,066)	-	(144,066)
	1,309,751	-	1,309,751

	Unrestricted funds	Restricted funds	Total funds
2024	2024		2024
	£	£	£
Tangible fixed assets	6,653	-	6,653
Debtors	39,683	-	39,683
Cash	1,435,516	-	1,435,516
Creditors falling due in less than one year	(234,005)	-	(234,005)
	1,247,847	-	1,247,847

15. RELATED PARTY DISCLOSURES

There are no other related party transactions (2024: £34,835).