

Registered number: 11994746
Charity number: 1190232

CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2024

CONTENTS

	Pages
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 4
Independent Examiner's Report	5 - 6
Statement of Financial Activities	7
Balance Sheet	8 - 9
Notes to the Financial Statements	10 - 19

CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 AUGUST 2024**

Trustees	Mr H Canwell Dr R Wylie, Chair
Company registered number	11994746
Charity registered number	1190232
Registered office	Fitzroy House Crown Street Ipswich Suffolk IP1 3LG
Website	www.animalrightslaw.org
Independent Examiner	Scrutton Bland Limited Chartered Accountants Fitzroy House Crown Street Ipswich Suffolk IP1 3LG

CAMBRIDGE CENTRE FOR ANIMAL RIGHTS LAW

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the Charity (the "Charity" or the "Charitable Company") for the period ended 31 August 2024. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The purposes of the Charity are to advance education of the public in the subject of animal rights law.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Charity provides lectures, workshops, courses, conferences and other educational events in the subject of animal rights law. It also carries out and promotes academic research in the subject of animal rights law and publishes the useful results.

Achievements and performance

a. Main achievements of the Charity

The main achievements of the Centre this year have been to launch an Annual Lecture programme, to expand the annual (now biennial) Conference to over one hundred delegates, and to expand the Law Lecturers' Workshops as part of our objective of 100 animal rights law courses in 5 years. In addition we have expanded our Visitors Programme to include both Visiting Researchers (PhD students) and Visiting Fellows (experienced post-docs and lecturers).

Liquidity and reserves

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2024

b. Reserves policy

The cash reserves of the Charity are held with the Co-operative Bank Plc. The Trustees wish to ensure sufficient funds are held to enable the Charity to carry out its activities on a day to day basis, and to continue to expand the teaching of animal rights law.

c. Financial review

The Charity has continued to enjoy the support of existing donors, and attract new donors, so the funding base of the Centre is sound. As usual, most spending is approved only after commitment or receipt of donor funds, so the Centre can manage changes in donations. The Charity continues to expand its fundraising activities to broaden and strengthen its donor base.

Structure, governance and management**a. Constitution**

Cambridge Centre for Animal Rights Law is registered as a charitable company limited by guarantee and was set up under Memorandum and Articles of Association.

The Company was incorporated on 14 May 2019, subsequently gaining charitable status on 2 July 2020.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the governing documents. Trustees are selected by personal invitation to experienced people with an interest in the field.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Dr R Wylie
(Chair of Trustees)

Date: 22 May 2025

**INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 AUGUST 2024**

Independent Examiner's Report to the Trustees of Cambridge Centre for Animal Rights Law ('the Charity')

I report to the Charity's Trustees on my examination of the financial statements of the Charity for the period ended 31 August 2024.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the Independent Examiner's Statement.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2024**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Scrutton Bland Limited* Date: 23 May 2025

John Perry FCA
Scrutton Bland Limited (Chartered Accountants)
Fitzroy House
Crown Street
Ipswich
Suffolk
IP1 3LG

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 31 AUGUST 2024**

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	192,570	192,570	171,283
Charitable activities	4	2,663	2,663	7,513
Other income	5	3,816	3,816	-
Total income		199,049	199,049	178,796
Expenditure on:				
Charitable activities		110,626	110,626	140,980
Total expenditure		110,626	110,626	140,980
Net movement in funds		88,423	88,423	37,816
Reconciliation of funds:				
Total funds brought forward		79,395	79,395	41,579
Net movement in funds		88,423	88,423	37,816
Total funds carried forward		167,818	167,818	79,395

The Statement of Financial Activities includes all gains and losses recognised in the current and prior years.

The notes on pages 10 to 19 form part of these financial statements.

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Notes	31 August 2024 £	31 October 2023 £
Current assets			
Debtors	10	497	1,517
Cash at bank and in hand		171,475	86,404
		<u>171,972</u>	<u>87,921</u>
Creditors: amounts falling due within one year	11	(4,154)	(8,526)
Net current assets		<u>167,818</u>	<u>79,395</u>
Total assets less current liabilities being net assets		<u><u>167,818</u></u>	<u><u>79,395</u></u>
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	167,818	79,395
Total funds		<u><u>167,818</u></u>	<u><u>79,395</u></u>

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2024

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Charity to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Dr R Wylie
(Chair of Trustees)

Date: 22 May 2025

The notes on pages 10 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2024**

1. General information

The Charity is a company limited by guarantee, registered in England and Wales. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charitable Company. The address of the registered office is Fitzroy House, Crown Street, Ipswich, Suffolk IP1 3LG.

The Company was incorporated on 14 May 2019, subsequently gaining charitable status on 2 July 2020.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cambridge Centre for Animal Rights Law meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in round pounds, and the reporting currency is pound sterling (£).

2.2 Going concern

The financial statements have been prepared on a going concern.

The Trustees consider that the Charity will be able to continue to operate and meet its liabilities as they fall due for the foreseeable future being a period of at least 12 months from the date of approval of these financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2024**

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 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 company 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.

2.6 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 trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2024**

2. Accounting policies (continued)**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	142,570	142,570	171,283
Grants	50,000	50,000	-
	<u>192,570</u>	<u>192,570</u>	<u>171,283</u>
Total 2023	<u>171,283</u>	<u>171,283</u>	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from charitable activities	<u>2,663</u>	<u>2,663</u>	<u>7,513</u>
Total 2023	<u>7,513</u>	<u>7,513</u>	

5. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Refunded travel costs	<u>3,816</u>	<u>3,816</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2024

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	110,626	110,626	140,980
Total 2023	140,980	140,980	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	36,449	36,449	28,086
Research Assistant	6,811	6,811	11,967
Conference Costs	(25)	(25)	34,531
Scholars workshop	1,195	1,195	-
Law lectures workshop	10,773	10,773	6,333
Visiting Fellow, Lent and Easter terms	11,163	11,163	-
Meeting costs	823	823	1,350
Legal expenses	34	34	13
IT software and consumables	526	526	759
Visiting student costs	-	-	3,415
Independent Examiner fee	3,600	3,600	3,360
Accountancy fees	1,266	1,266	1,486
Sundry expenses	341	341	597
Visitor expenses	-	-	3,036
Travel costs	61	61	9,303
Advertising and Marketing	10,372	10,372	9,177
Subscriptions	-	-	150
Bank charges	70	70	52
Essay Competitions	2,253	2,253	2,250
Fundraising costs	-	-	5,531
Vermont Workshop expenses	-	-	9,233
Visiting Researchers	1,687	1,687	803
Annual Lecture	5,368	5,368	750
Frans Lecture	-	-	4,335
Trustee and Advisory Board expenses	9,832	9,832	970
Books	-	-	1,383
Textbook Translation	7,054	7,054	749
Philadelphia Conference	969	969	1,266
Gifts	-	-	70
Telephone and Internet costs	4	4	25
	110,626	110,626	140,980

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2024**

7. Independent Examiner's remuneration

	2024	2023
	£	£
Fees payable to the Charity's Independent Examiner for the independent examination of the Charity's annual accounts	3,600	3,360

8. Staff costs

	2024	2023
	£	£
Wages and salaries	35,690	27,700
Contribution to defined contribution pension schemes	759	386
	36,449	28,086

The average number of persons employed by the Charity during the period was as follows:

	2024	2023
	No.	No.
Employees	2	2

Neither of the employees received remuneration amounting to more than £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2024**

9. Trustees' remuneration and expenses

During the period, none of the Trustees received any remuneration for their qualifying services or other benefits to the Charity (2023 - £Nil).

During the period ended 31 August 2024, Trustee expenses amounting to £450 were incurred (2023 - £537).

10. Debtors

	31 August 2024 £	31 October 2023 £
Due within one year		
Other debtors	497	1,517

11. Creditors: Amounts falling due within one year

	31 August 2024 £	31 October 2023 £
Trade creditors	338	2,858
Other taxation and social security	-	557
Other creditors	108	1,033
Accruals and deferred income	3,708	4,078
	4,154	8,526

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2024**

12. Statement of funds

Statement of funds - current period

	Balance at 1 November 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
General Funds - all funds	79,395	199,049	(110,626)	167,818
	<u>79,395</u>	<u>199,049</u>	<u>(110,626)</u>	<u>167,818</u>

Statement of funds - prior period

	Balance at 1 November 2022 £	Income £	Expenditure £	Balance at 31 October 2023 £
Unrestricted funds				
General Funds - all funds	41,579	178,796	(140,980)	79,395
	<u>41,579</u>	<u>178,796</u>	<u>(140,980)</u>	<u>79,395</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2024**

13. Summary of funds

Summary of funds - current period

	Balance at 1 November 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
General funds	79,395	199,049	(110,626)	167,818

Summary of funds - prior period

	Balance at 1 November 2022 £	Income £	Expenditure £	Balance at 31 October 2023 £
General funds	41,579	178,796	(140,980)	79,395

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 31 August 2024 £	Total funds 31 August 2024 £
Current assets	171,972	171,972
Creditors due within one year	(4,154)	(4,154)
Total	167,818	167,818

Analysis of net assets between funds - prior period

	Unrestricted funds 31 October 2023 £	Total funds 31 October 2023 £
Current assets	87,921	87,921
Creditors due within one year	(8,526)	(8,526)
Total	79,395	79,395

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2024**

15. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £759 (2023 - £386).

Contributions totaling £108 (2023 - £108) were payable to the fund at the balance sheet date.

16. Related party transactions

There have been no related party transactions in either the current or prior year.