

The Animal Law Foundation

England & Wales · Charity number 1200108

Details

Other names ANIMAL LAW FOUNDATION

Status Registered

Legal form CIO

Registered 2022-08-18

Register [View on the Charity Commission register](#)

Contact

Address The Animal Law Foundation
154-160 Fleet Street
London
EC4A 2DQ

Phone 07806629550

Email edie@animallawfoundation.org

Website animallawfoundation.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:1) TO ADVANCE THE EDUCATION OF THE PUBLIC IN RELATION TO ANIMAL PROTECTION LAW, IN PARTICULAR BUT NOT EXCLUSIVELY, BY:(A) PROVIDING EDUCATIONAL FORUMS, SEMINARS AND CONFERENCES ON ANIMAL RIGHTS LAW IN THE COMMUNITY; AND(B) CARRYING OUT AND PROMOTING ACADEMIC RESEARCH ON ANIMAL RIGHTS LAW.2) TO RELIEVE THE SUFFERING AND DISTRESS OF ANIMALS BY PROVIDING INFORMATION AND EDUCATION TO THE PUBLIC AS TO THE LEGAL FRAMEWORKS IN PLACE TO PROTECT ANIMALS AND PROMOTE THEIR WELFARE.3) TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS BY PROMOTING LEGAL COMPLIANCE WITH THE LAW THROUGH FACILITATING THE ENFORCEMENT AND INTERPRETATION OF ANIMAL PROTECTION LAW.

Activities: The Animal Law Foundation is a legal research charity that looks into neglected areas and where appropriate will bring legal challenges to enforce the law.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£442,364	£50,789	-	-
2024-03-31	£231,289	£40,078	-	-
2023-03-31	£76,434	£6,444	-	-

Trustees

Name	Role	Appointed
Camille Labchuk		2022-08-31
Lauren Mee		2024-12-18

The Animal Law Foundation

England & Wales - Charity number 1200108

Accounts

Charity registration number 1200108 (England and Wales)

THE ANIMAL LAW FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



THE ANIMAL LAW FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Allen C Labchuk L Mee	(Appointed 18 December 2024)
Charity number	1200108	
Registered office	Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT	

THE ANIMAL LAW FOUNDATION

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THE ANIMAL LAW FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's CIO (Foundation) constitution, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are:

- 1, To advance the education of the public in relation to animal protection law, in particular but not exclusively by :
 - a, Providing educational forums, seminars and conferences on animal rights law in the community
 - b, carrying out and promoting academic research on animal rights law
- 2, To relieve the suffering and distress of animals by providing information and education to the public as to the legal frameworks in place to protect animals and promote their welfare.
- 3, To promote humane behaviour towards animals and the prevention of cruelty and suffering among animals by promoting legal compliance with the law through facilitating the enforcement and interpretation of animal protection law.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Animal Law Foundation is a legal research charity that looks into neglected areas and where appropriate will bring legal challenges to enforce the law.

Achievements and performance

In this past year, The Animal Law Foundation has continued to work on The Enforcement Problem, the issue of poor enforcement of animal laws being the foundation of all our work.

The organisation has also seen significant progress with two legal initiatives against the cruel killing practices used for crustaceans, such as crabs and lobsters and an initiative that aims to see the minimal legal protections that apply to farmed fish being understood and enforced.

We have also built on this work and have challenged the government over the illegal and inhumane practice of carrying chickens by the legs, something which is common practice on commercial farms and something the government permits, despite the law prohibiting it.

Some examples of what we have been up to

- We joined a coalition of groups at an event in Parliament attended by high profile MPs and Lords, each committed to improving animal welfare within their political parties and the UK.
- The Animal Law Foundation attended several animal fairs to discuss our work with passionate members of the animal protection community.
- We receive regular coverage in the media and have also had our work recognised by Moby, who played a video from The Animal Law Foundation at his concert in the O2, London.
- We spoke in the Scottish Parliament on the lack of official guidance for farmed fish.

To learn what the charity is currently working on see animallawfoundation.org for more information.

Financial review

During the period to 31st March 2025 the charity made a surplus of £391,575 (2024: £191,211), of which £149,211 (2024: £130,958) were restricted funds.

At the year end there were total funds of £652,776 (2024: £261,201) of which £310,505 (2024: £161,294) were restricted funds.

THE ANIMAL LAW FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves Policy

In addition to holding a budget for the financial year (2024), The Animal Law Foundation will hold unrestricted reserves to ensure that the organisation can sustain itself through a difficult period of fundraising where income may be limited. This amount reflects the cost of overheads.

This reserve is not only important for the viability of the organisation and job security of members of the team, but is important to continue the charity objects, which includes legal interventions, which can take years until completion. It would be highly risky to not be able to ensure a legal intervention can be seen through to completion. The organisation avoids holding excessive unrestricted funds in order to maximise spend on the Charitable Objects.

From December 2024, The Animal Law Foundation will aim to hold sufficient reserves to support its operations for up to 9 months, this is calculated to be £130,000. As the charity grows it will aim to hold the equivalent of 9 months at the end of every year thereafter.

Structure, governance and management

The charity is a charitable incorporated organisations governed by a CIO (foundation) constitution registered on 18th August 2022 with charity number 1200108.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R Allen

V Johansson

(Resigned 18 December 2024)

C Labchuk

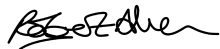
L Mee

(Appointed 18 December 2024)

Future trustees will be selected from successful candidates that apply to an ad for the role.

The organisation is run by Edwina Bowles.

The trustees' report was approved by the Board of Trustees.



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Mr R Allen

Trustee

Date: **18 October 2025**
.....

THE ANIMAL LAW FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ANIMAL LAW FOUNDATION

I report to the trustees on my examination of the financial statements of The Animal Law Foundation (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

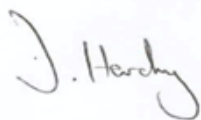
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT
Date:27/10/2025.....

THE ANIMAL LAW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	240,004	200,000	440,004	59,607	170,652	230,259
Investments	4	2,360	-	2,360	1,030	-	1,030
Total income		242,364	200,000	442,364	60,637	170,652	231,289
Expenditure on:							
Charitable activities	5	-	50,789	50,789	384	39,694	40,078
Total expenditure		-	50,789	50,789	384	39,694	40,078
Net income and movement in funds		242,364	149,211	391,575	60,253	130,958	191,211
Reconciliation of funds:							
Fund balances at 1 April 2024		99,907	161,294	261,201	39,654	30,336	69,990
Fund balances at 31 March 2025		342,271	310,505	652,776	99,907	161,294	261,201

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE ANIMAL LAW FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	211		208	
Cash at bank and in hand		655,206		263,504	
		<u>655,417</u>		<u>263,712</u>	
Creditors: amounts falling due within one year	12	(2,641)		(2,511)	
Net current assets			<u>652,776</u>		<u>261,201</u>
The funds of the charity					
Restricted income funds	14		310,505		161,294
Unrestricted funds	15		342,271		99,907
			<u>652,776</u>		<u>261,201</u>

The financial statements were approved by the trustees on 18 October 2025



.....
Mr R Allen
Trustee

THE ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Animal Law Foundation is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's CIO (foundation) constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under gift aid is recognised at the time of the donation.

Grants are recognised at the fair value of the asset or income received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable or when the related expenditure has been spent. A grant received before the recognition criteria are satisfied is recognised as a liability.

THE ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	3,438	-	3,438	465	-	465
Grants	236,566	200,000	436,566	59,142	170,652	229,794
	<u>240,004</u>	<u>200,000</u>	<u>440,004</u>	<u>59,607</u>	<u>170,652</u>	<u>230,259</u>

4 Income from investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	<u>2,360</u>	<u>1,030</u>

THE ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Animal Welfare 2025 £	Animal Welfare 2024 £
Direct costs		
Staff costs	36,072	29,751
Direct expenditure	8,092	4,847
	<u>44,164</u>	<u>34,598</u>
Share of support and governance costs (see note 6)		
Support	3,918	3,040
Governance	2,707	2,440
	<u>50,789</u>	<u>40,078</u>
Analysis by fund		
Unrestricted funds	-	384
Restricted funds	50,789	39,694
	<u>50,789</u>	<u>40,078</u>

6 Support costs

	Support costs £	Governance costs £	2025 Support costs £	Governance costs £	2024 £
Insurance	383	-	383	455	455
Printing, Postage & Stationary	22	-	22	293	293
Advertising	40	-	40	228	228
Travel & Subsistence	2,435	-	2,435	1,840	1,840
Software	258	-	258	224	224
Legal & Professional	780	-	780	-	-
Independent Examiner Fees	-	2,652	2,652	-	2,400
Bank Charges	-	55	55	-	40
	<u>3,918</u>	<u>2,707</u>	<u>6,625</u>	<u>3,040</u>	<u>5,480</u>
Analysed between Charitable activities	<u>3,918</u>	<u>2,707</u>	<u>6,625</u>	<u>3,040</u>	<u>5,480</u>

THE ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,652	2,400
	<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	1	1
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	35,807	29,274
Other pension costs	265	477
	<u> </u>	<u> </u>
	36,072	29,751
	<u> </u>	<u> </u>

None of the employees are deemed to be key management personnel by the trustees.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	211	208
	<u> </u>	<u> </u>

THE ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	121	111
Accruals and deferred income	2,520	2,400
	<u>2,641</u>	<u>2,511</u>

13 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	265	477
	<u>265</u>	<u>477</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Animal Welfare Fund	113,559	200,000	(31,841)	281,718
Fish Farming Fund	7,660	-	-	7,660
Chicken Handling Fund	3,075	-	(780)	2,295
Tackling Misinformation Fund	37,000	-	(18,168)	18,832
	<u>161,294</u>	<u>200,000</u>	<u>(50,789)</u>	<u>310,505</u>

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Animal Welfare Fund	19,194	96,000	(1,635)	113,559
Fish Farming Fund	11,142	33,425	(36,907)	7,660
Chicken Handling Fund	-	4,227	(1,152)	3,075
Tackling Misinformation Fund	-	37,000	-	37,000
	<u>30,336</u>	<u>170,652</u>	<u>(39,694)</u>	<u>161,294</u>

THE ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds (Continued)

The Animal Welfare Fund represents funds to bring farm animal welfare legal interventions and challenge.

The Fish Farming Fund is for the research into fish farming legal interventions and if possible conducting such interventions.

The Chicken Handling Fund represents funds received towards legal interventions regarding chicken handling methods.

The Tackling Misinformation Fund is specifically for the purpose of advancing the education of the public in veganism and providing care for animals in need of attention.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	99,907	242,364	-	342,271
	<u>99,907</u>	<u>242,364</u>	<u>-</u>	<u>342,271</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	39,654	60,637	(384)	99,907
	<u>39,654</u>	<u>60,637</u>	<u>(384)</u>	<u>99,907</u>

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Current assets/(liabilities)	342,271	310,505	652,776
	<u>342,271</u>	<u>310,505</u>	<u>652,776</u>
	<u>342,271</u>	<u>310,505</u>	<u>652,776</u>
	£	£	£
At 31 March 2024:			
Current assets/(liabilities)	99,907	161,294	261,201
	<u>99,907</u>	<u>161,294</u>	<u>261,201</u>
	<u>99,907</u>	<u>161,294</u>	<u>261,201</u>

THE ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Related party transactions

During the financial year Edwina Bowles - the Founder and Executive Director :

Reclaimed travel and subsistence charges of £1,108 (2024: £349)

Edwina Bowles is also the director of Advocates for Animals who provided legal and professional services of £3,587 (2024: £5,845)

Vanessa Johansson - Trustee:

Reclaimed travel and subsistence charges of £286 (2024: £473)

The Animal Law Foundation

England & Wales - Charity number 1200108

Accounts

Charity registration number 1200108

ANIMAL LAW FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



ANIMAL LAW FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr R Allen
V Johansson
C Labchuk

Charity number

1200108

Registered office

1-7 Station Road
Crawley
West Sussex
RH10 1HT

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

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ANIMAL LAW FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's CIO (Foundation) constitution, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are:

- 1, To advance the education of the public in relation to animal protection law, in particular but not exclusively by :
 - a, Providing educational forums, seminars and conferences on animal rights law in the community
 - b, carrying out and promoting academic research on animal rights law
- 2, To relieve the suffering and distress of animals by providing information and education to the public as to the legal frameworks in place to protect animals and promote their welfare.
- 3, To promote humane behaviour towards animals and the prevention of cruelty and suffering among animals by promoting legal compliance with the law through facilitating the enforcement and interpretation of animal protection law.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Animal Law Foundation is a legal research charity that looks into neglected areas and where appropriate will bring legal challenges to enforce the law.

Achievements and performance

In this past year, The Animal Law Foundation has continued to work on The Enforcement Problem, the issue of poor enforcement of animal laws being the foundation of all our work. The organisation has also launched two legal initiatives against the cruel killing practices used for crustaceans, such as crabs and lobsters and an initiative that aims to see the minimal legal protections that apply to farmed fish being understood and enforced.

Some examples of what we have been up to

- We launched The Animal Law Foundation with an event in Central London just over a year ago.
- We joined Diane Morgan to hand in over 120,000 signatures to the government calling for a stop to illegal animal abuse at factory farms and slaughterhouses.
- We spoke in Parliament on The Enforcement Problem.
- We spoke at conference all over the world, including Parliament Vegan Campout in the UK

To learn what the charity is currently working on see animallawfoundation.org for more information.

Financial review

During the first period to 31st March 2024 the charity made a surplus of £191,211 (2023: £69,990), of which £130,958 (2023: £30,336) were restricted funds.

At the year end there were total funds of £261,201 (2023: 69,990) of which £161,294 (2023: 30,336) were restricted funds.

Reserves Policy

In addition to holding a budget for the financial year (2024), The Animal Law Foundation will hold unrestricted reserves to ensure that the organisation can sustain itself through a difficult period of fundraising where income may be limited. This amount reflects the cost of overheads.

This reserve is not only important for the viability of the organisation and job security of members of the team, but is important to continue the charity objects, which includes legal interventions, which can take years until completion. It would be highly risky to not be able to ensure a legal intervention can be seen through to completion. The organisation avoids holding excessive unrestricted funds in order to maximise spend on the Charitable Objects.

From December 2024, The Animal Law Foundation will aim to hold sufficient reserves to support its operations for up to 9 months, this is calculated to be £130,000. As the charity grows it will aim to hold the equivalent of 9 months at the end of every year thereafter.

ANIMAL LAW FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a charitable incorporated organisations governed by a CIO (foundation) constitution registered on 18th August 2022 with charity number 1200108.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R Allen

V Johansson

C Labchuk

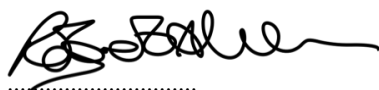
G Groves

(Resigned 20 February 2024)

Future trustees will be selected from successful candidates that apply to an ad for the role.

The organisation is run by Edwina Bowles.

The trustees' report was approved by the Board of Trustees.



.....
Mr R Allen

Trustee

Date:

15th August 2024

ANIMAL LAW FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANIMAL LAW FOUNDATION

I report to the trustees on my examination of the financial statements of Animal Law Foundation (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

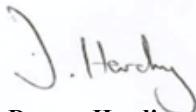
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Darren Harding ACA FCCA DChA

Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 19 August 2024

ANIMAL LAW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	59,607	170,652	230,259	41,127	35,142	76,269
Investments	4	1,030	-	1,030	165	-	165
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income		60,637	170,652	231,289	41,292	35,142	76,434
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>							
Charitable activities	5	384	39,694	40,078	1,638	4,806	6,444
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds		60,253	130,958	191,211	39,654	30,336	69,990
Fund balances at 1 April 2023		39,654	30,336	69,990	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2024		99,907	161,294	261,201	39,654	30,336	69,990
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

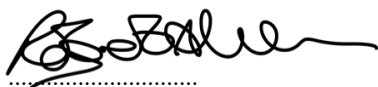
ANIMAL LAW FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	208		-	
Cash at bank and in hand		263,504		201,815	
		<u>263,712</u>		<u>201,815</u>	
Creditors: amounts falling due within one year					
	11	(2,511)		(131,825)	
Net current assets			<u>261,201</u>		<u>69,990</u>
Income funds					
Restricted funds	13		161,294		30,336
Unrestricted funds			<u>99,907</u>		<u>39,654</u>
			<u>261,201</u>		<u>69,990</u>

The financial statements were approved by the Trustees on 31 July 2024



.....
Mr R Allen
Trustee

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Animal Law Foundation is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's CIO (foundation) constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under gift aid is recognised at the time of the donation.

Grants are recognised at the fair value of the asset or income received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable or when the related expenditure has been spent. A grant received before the recognition criteria are satisfied is recognised as a liability.

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	465	-	465	386	-	386
Grants	59,142	170,652	229,794	40,741	35,142	75,883
	<u>59,607</u>	<u>170,652</u>	<u>230,259</u>	<u>41,127</u>	<u>35,142</u>	<u>76,269</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>1,030</u>	<u>165</u>

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Animal Welfare 2024 £	Animal Welfare 2023 £
Staff costs	29,751	-
Direct expenditure	4,847	4,038
	<u>34,598</u>	<u>4,038</u>
Share of support costs (see note 6)	3,040	-
Share of governance costs (see note 6)	2,440	2,406
	<u>40,078</u>	<u>6,444</u>
Analysis by fund		
Unrestricted funds	384	1,638
Restricted funds	39,694	4,806
	<u>40,078</u>	<u>6,444</u>

6 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Insurance	455	-	455	-
Printing, Postage & Stationary	293	-	293	-
Advertising	228	-	228	-
Travel & Subsistence	1,840	-	1,840	-
Support costs heading 5	224	-	224	-
Independent Examiner Fees	-	2,400	2,400	2,400
Bank Charges	-	40	40	6
	<u>3,040</u>	<u>2,440</u>	<u>5,480</u>	<u>2,406</u>
Analysed between				
Charitable activities	<u>3,040</u>	<u>2,440</u>	<u>5,480</u>	<u>2,406</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	-

Employment costs

	2024 £	2023 £
Wages and salaries	29,274	-
Other pension costs	477	-
	<u>29,751</u>	<u>-</u>

None of the employees are deemed to be key management personnel by the trustees.

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	208	-

11 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	12	-	129,425
Other creditors		111	-
Accruals and deferred income		2,400	2,400
		<u>2,511</u>	<u>131,825</u>

12 Deferred income

	2024 £	2023 £
Other deferred income	-	129,425

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	-	129,425
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 April 2023	129,425	-
Released from previous periods	(129,425)	-
Resources deferred in the year	-	129,425
	<u> </u>	<u> </u>
Deferred income at 31 March 2024	<u> </u>	<u>129,425</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£
Animal Welfare Fund	24,000	(4,806)	19,194	96,000	(1,635)	113,559
Fish Farming Fund	11,142	-	11,142	33,425	(36,907)	7,660
Wakker Dier	-	-	-	4,227	(1,152)	3,075
Veg Trust	-	-	-	37,000	-	37,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	35,142	(4,806)	30,336	170,652	(39,694)	161,294
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Animal Welfare Fund represents funds to bring farm animal welfare legal interventions and challenge.

The Fish Farming Fund is for the research into fish farming legal interventions and if possible conducting such interventions.

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Current assets/(liabilities)	99,907	161,294	261,201	39,654	30,336	69,990
	<u>99,907</u>	<u>161,294</u>	<u>261,201</u>	<u>39,654</u>	<u>30,336</u>	<u>69,990</u>

15 Related party transactions

During the financial year Edwina Bowles - the Founder and Executive Director :

Reclaimed travel and subsistence charges of £349 (2023: £0)

Edwina Bowles is also the director of Advocates for Animals who provided legal and professional services of £5,845 (2023: £0)

Vanessa Johansson - Trustee:

Reclaimed travel and subsistence charges of £473 (2023: £0)

The Animal Law Foundation

England & Wales - Charity number 1200108

Accounts

Charity registration number 1200108

ANIMAL LAW FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023

ANIMAL LAW FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Allen V Johansson C Labchuk	(Appointed 18 August 2022) (Appointed 31 August 2022) (Appointed 31 August 2022)
Charity number	1200108	
Registered office	1-7 Station Road Crawley West Sussex RH10 1HT	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

ANIMAL LAW FOUNDATION

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

ANIMAL LAW FOUNDATION

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the Period ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's CIO (Foundation) constitution, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are:

- 1, To advance the education of the public in relation to animal protection law, in particular but not exclusively by :
 - a, Providing educational forums, seminars and conferences on animal rights law in the community
 - b, carrying out and promoting academic research on animal rights law
- 2, To relieve the suffering and distress of animals by providing information and education to the public as to the legal frameworks in place to protect animals and promote their welfare.
- 3, To promote humane behaviour towards animals and the prevention of cruelty and suffering among animals by promoting legal compliance with the law through facilitating the enforcement and interpretation of animal protection law.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Animal Law Foundation is a legal research charity that looks into neglected areas and where appropriate will bring legal challenges to enforce the law.

Achievements and performance

In this past year, The Animal Law Foundation has continued to work on The Enforcement Problem, the issue of poor enforcement of animal laws being the foundation of all our work. The organisation has also launched two legal initiatives against the cruel killing practices used for crustaceans, such as crabs and lobsters and an initiative that aims to see the minimal legal protections that apply to farmed fish being understood and enforced.

Some examples of what we have been up to

- We launched The Animal Law Foundation with an event in Central London just over a year ago.
- We joined Diane Morgan to hand in over 120,000 signatures to the government calling for a stop to illegal animal abuse at factory farms and slaughterhouses.
- We spoke in Parliament on The Enforcement Problem.
- We spoke at conference all over the world, including Parliament Vegan Campout in the UK

Financial review

During the first period to 31st March 2023 the charity made a surplus of £69,990, of which £30,336 were restricted funds.

The trustees are currently in the process of setting up a reserves policy.

Structure, governance and management

The charity is a charitable incorporated organisations governed by a CIO (foundation) constitution registered on 18th August 2022 with charity number 1200108.

The trustees who served during the Period and up to the date of signature of the financial statements were:

Mr R Allen	(Appointed 18 August 2022)
V Johansson	(Appointed 31 August 2022)
C Labchuk	(Appointed 31 August 2022)
G Groves	(Appointed 18 August 2022 and resigned 20 February 2024)

ANIMAL LAW FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

Our founding trustees selected two additional trustees that brought great value to the charity due to their experience in animal law and fundraising. Future trustees will be selected from successful candidates that apply to an ad for the role.

The organisation is run by Edie Bowles.

The trustees' report was approved by the Board of Trustees.



.....
Mr R Allen

Trustee

4 March 2024

Date:

ANIMAL LAW FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANIMAL LAW FOUNDATION

I report to the trustees on my examination of the financial statements of Animal Law Foundation (the charity) for the Period ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

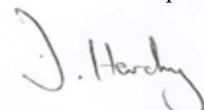
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Darren Harding ACA FCCA DChA

Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 4 March 2024.

ANIMAL LAW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	41,127	35,142	76,269
Investments	4	165	-	165
		<hr/>	<hr/>	<hr/>
Total income		41,292	35,142	76,434
		<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>				
Charitable activities	5	1,638	4,806	6,444
		<hr/>	<hr/>	<hr/>
Net income for the Period/ Net movement in funds		39,654	30,336	69,990
		<hr/>	<hr/>	<hr/>
Fund balances at 18 August 2022		-	-	-
		<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2023		39,654	30,336	69,990
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the Period.

All income and expenditure derive from continuing activities.

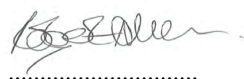
ANIMAL LAW FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£
Current assets			
Cash at bank and in hand		201,815	
Creditors: amounts falling due within one year	10	<u>(131,825)</u>	
Net current assets			<u>69,990</u>
Income funds			
Restricted funds	12		30,336
Unrestricted funds			<u>39,654</u>
			<u>69,990</u>

The financial statements were approved by the Trustees on **4 March 2024**



.....

Mr R Allen

Trustee

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Animal Law Foundation is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's CIO (foundation) constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under gift aid is recognised at the time of the donation.

Grants are recognised at the fair value of the asset or income received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable or when the related expenditure has been spent. A grant received before the recognition criteria are satisfied is recognised as a liability.

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
Donations and gifts	386	-	386
Grants	40,741	35,142	75,883
	<u>41,127</u>	<u>35,142</u>	<u>76,269</u>

4 Investments

	Unrestricted funds
	2023
	£
Interest receivable	165
	<u>165</u>

5 Charitable activities

	Charitable Expenditure Heading 1
	2023
	£
Direct expenditure	4,038
Share of governance costs (see note 6)	2,406
	<u>6,444</u>
Analysis by fund	
Unrestricted funds	1,638
Restricted funds	4,806
	<u>6,444</u>

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023
	£	£	£
Independent Examiner Fees	-	2,400	2,400
Bank Charges	-	6	6
	<u>-</u>	<u>2,406</u>	<u>2,406</u>
	<u>-</u>	<u>2,406</u>	<u>2,406</u>
Analysed between Charitable activities	-	2,406	2,406
	<u>-</u>	<u>2,406</u>	<u>2,406</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

8 Employees

The average monthly number of employees during the Period was:

	2023 Number
Total	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Creditors: amounts falling due within one year

	Notes	2023 £
Deferred income	11	129,425
Accruals and deferred income		2,400
		<u>131,825</u>

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

11 Deferred income

	2023
	£
Other deferred income	129,425
	<u>129,425</u>

Deferred income is included in the financial statements as follows:

	2023
	£
Deferred income is included within:	
Current liabilities	129,425
	<u>129,425</u>
Movements in the Period:	
Deferred income at 18 August 2022	-
Resources deferred in the Period	129,425
	<u>129,425</u>
Deferred income at 31 March 2023	<u>129,425</u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 18 August 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Animal Welfare Fund	-	24,000	(4,806)	19,194
Fish Farming Fund	-	11,142	-	11,142
	<u>-</u>	<u>35,142</u>	<u>(4,806)</u>	<u>30,336</u>

The Animal Welfare Fund represents funds to bring farm animal welfare legal interventions and challenge.

The Fish Farming Fund is for the research into fish farming legal interventions and if possible conducting such interventions.

ANIMAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	39,654	30,336	69,990
	<u>39,654</u>	<u>30,336</u>	<u>69,990</u>
	<u><u>39,654</u></u>	<u><u>30,336</u></u>	<u><u>69,990</u></u>

14 Related party transactions

There were no disclosable related party transactions during the period.