

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



# ANIMAL LAW FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**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

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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# ANIMAL LAW FOUNDATION

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2024*

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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](http://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**

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### 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

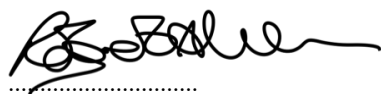
G Groves

(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: .....

15<sup>th</sup> August 2024

# ANIMAL LAW FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ANIMAL LAW FOUNDATION

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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**

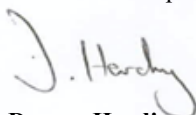
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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						
<b><u>Income from:</u></b>							
Donations and legacies	3	59,607	170,652	230,259	41,127	35,142	76,269
Investments	4	1,030	-	1,030	165	-	165
<b>Total income</b>		<b>60,637</b>	<b>170,652</b>	<b>231,289</b>	<b>41,292</b>	<b>35,142</b>	<b>76,434</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	384	39,694	40,078	1,638	4,806	6,444
<b>Net income for the year/ Net movement in funds</b>		<b>60,253</b>	<b>130,958</b>	<b>191,211</b>	<b>39,654</b>	<b>30,336</b>	<b>69,990</b>
Fund balances at 1 April 2023		39,654	30,336	69,990	-	-	-
<b>Fund balances at 31 March 2024</b>		<b>99,907</b>	<b>161,294</b>	<b>261,201</b>	<b>39,654</b>	<b>30,336</b>	<b>69,990</b>

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

All income and expenditure derive from continuing activities.

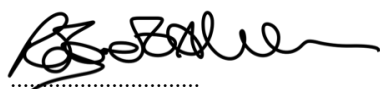
# ANIMAL LAW FOUNDATION

## BALANCE SHEET

AS AT 31 MARCH 2024

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

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#### 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**

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### **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>
<b>Analysis by fund</b>		
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	-
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	29,274	-
Other pension costs	477	-
	29,751	-

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 £
<b>Amounts falling due within one year:</b>		
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
		2,511	131,825

### 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
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
Deferred income at 31 March 2024	-	129,425

### 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
	35,142	(4,806)	30,336	170,652	(39,694)	161,294

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)