

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

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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	

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# THE ANIMAL LAW FOUNDATION

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# THE ANIMAL LAW FOUNDATION

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2025*

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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](http://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**

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### **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

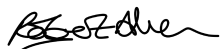
L Mee

(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.



Mr R Allen

**Trustee**

Date: **18 October 2025**

# THE ANIMAL LAW FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE ANIMAL LAW FOUNDATION

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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**

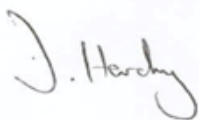
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which 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						
<b>Income from:</b>							
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
<b>Total income</b>		242,364	200,000	442,364	60,637	170,652	231,289
<b>Expenditure on:</b>							
Charitable activities	5	-	50,789	50,789	384	39,694	40,078
<b>Total expenditure</b>		-	50,789	50,789	384	39,694	40,078
<b>Net income and movement in funds</b>		242,364	149,211	391,575	60,253	130,958	191,211
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		99,907	161,294	261,201	39,654	30,336	69,990
<b>Fund balances at 31 March 2025</b>		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.

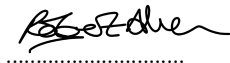
# THE ANIMAL LAW FOUNDATION

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	11	211		208	
Cash at bank and in hand		655,206		263,504	
		<u>655,417</u>		<u>263,712</u>	
<b>Creditors: amounts falling due within one year</b>	12	(2,641)		(2,511)	
<b>Net current assets</b>			<u>652,776</u>		<u>261,201</u>
<b>The funds of the charity</b>					
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*

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#### **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

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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.

# THE ANIMAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 2025 £	Unrestricted funds 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 £
<b>Direct costs</b>		
Staff costs	36,072	29,751
Direct expenditure	8,092	4,847
	<u>44,164</u>	<u>34,598</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	3,918	3,040
Governance	2,707	2,440
	<u>50,789</u>	<u>40,078</u>
<b>Analysis by fund</b>		
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 £	2025 Governance costs £	2024 Support costs £	2024 Governance costs £
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	2,400
Bank Charges	-	55	55	-	40	40
	<u>3,918</u>	<u>2,707</u>	<u>6,625</u>	<u>3,040</u>	<u>2,440</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>2,440</u>	<u>5,480</u>

# THE ANIMAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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<b>7</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	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>
<b>8</b>	<b>Trustees</b>		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
<b>9</b>	<b>Employees</b>		
	The average monthly number of employees during the year was:		
		<b>2025</b>	<b>2024</b>
		<b>Number</b>	<b>Number</b>
		1	1
		<u>          </u>	<u>          </u>
	<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	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.		
<b>10</b>	<b>Taxation</b>		
	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.		
<b>11</b>	<b>Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
	Prepayments and accrued income	211	208
		<u>          </u>	<u>          </u>

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# 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 £
<b>Defined contribution schemes</b>		
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

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	39,654	60,637	(384)	99,907

#### 16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Current assets/(liabilities)	342,271	310,505	652,776
	342,271	310,505	652,776

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	99,907	161,294	261,201
	99,907	161,294	261,201

# THE ANIMAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

***FOR THE YEAR ENDED 31 MARCH 2025***

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### **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)