

**The UK Centre for Animal Law Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2019**

**INDEPENDENT AUDITORS LLP**

Chartered Accountants  
Emstrey House North  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

**The UK Centre for Animal Law Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 December 2019**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2019.

**Reference and administrative details**

<b>Registered charity name</b>	The UK Centre for Animal Law Limited	
<b>Charity registration number</b>	1113462	
<b>Company registration number</b>	5307802	
<b>Principal office and registered office</b>	Emstrey House North Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG	
<b>The trustees</b>	Mr A T Bates Mr J Chipperfield Mr S Cox Mrs P Sparks Ms J Williams Ms C Warner Ms A Scott Ms E C Bowles Mr M J Radford	
		(Retired 5 November 2019)
		(Retired 6 August 2020)
<b>Independent examiner</b>	Jonathon Dale BA(Hons) FCA Emstrey House North Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG	

**Structure, governance and management**

The UK Centre for Animal Law Limited is a company limited by guarantee, registered in England and Wales, company number 5307802 and a registered charity, charity number 1113462. The organisation was incorporated on 8 December 2004 and was registered as a charity on 28 March 2006.

The charity is governed by its trustees.

# **The UK Centre for Animal Law Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2019**

#### **Objectives and activities**

The charity's objects are to promote humane behaviour towards animals, to prevent cruelty and suffering among animals, to advance the education of the public in the law relating to animals and to relieve the suffering and distress of animals by providing advice and information to the public.

The principal activities undertaken to achieve these objects were, as with previous years, the publication of the Journal of Animal Welfare Law, the holding of seminars on aspects of animal welfare law, the maintenance of a website and the provision of advice and information to the public and other voluntary groups.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities and consider that we have complied with our duty to have due regard to the guidance published by the Charity Commission.

#### **Achievements and performance**

The UK Centre for Animal Law (A-law) continues to thrive and enjoy support from lawyers, academics, scientists and others working in the field of animal protection law. A-law is a valuable source of information about animal protection law and provides advice and support to students who are interested in learning more about this developing area of law.

A-law has continued to develop learning resources about animal protection and welfare law with new online resources including a YouTube channel featuring a wealth of material from past webinars and lectures. A-law also publishes the UK Journal of Animal Law, as well as an online university -focused newsletter, 'Animal Justice UK' and monthly Animal Law updates.

A-law regularly publishes guest blogs about animal law and policy issues and our Facebook, LinkedIn, Instagram and twitter pages are regularly updated with the latest developments in this area.

A-law acts as a hub for lawyers who are interested in animal protection to volunteer their time and expertise to animal charities and organisations, as well as contributing to A-law's legal publications and training program.

A-law also advocates for stronger animal protection laws; responding to Government consultations and identifying opportunities for law reform to improve animal welfare laws.

The student group remains active with student ambassadors and student group members at a number of universities across the country, an annual national essay writing competition and legal moot.

#### **Financial review**

The charity made a surplus for the year ended 31 December 2019 amounting to £6,179. As at 31 December 2019 the net assets of the charity amounted to £53,254. The trustees consider the financial position and performance of the charitable company to be satisfactory.

# **The UK Centre for Animal Law Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2019**

#### **Plans for future periods**

The UK Centre for Animal Law Limited will continue to develop its animal legal advocacy, contribute to Government consultations and call for strongest possible animal protection laws. There is also significant focus on developing the student network and resources for students and improving access to information about animal law to undergraduate and post graduate students, who are interested in this area. A-law is also striving to develop its capacity to work with lawyers who want to provide pro bono help and support to the animal protection community.

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#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 October 2020 and signed on behalf of the board of trustees by:

Mrs P Sparks  
Trustee

# **The UK Centre for Animal Law Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of The UK Centre for Animal Law Limited**

**Year ended 31 December 2019**

I report to the trustees on my examination of the financial statements of The UK Centre for Animal Law Limited ('the charity') for the year ended 31 December 2019.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

Jonathon Dale BA(Hons) FCA  
Independent Examiner

Emstrey House North  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

# The UK Centre for Animal Law Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2019

			2019		2018
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	10,629	14,608	25,237	10,133
<b>Total income</b>		<u>10,629</u>	<u>14,608</u>	<u>25,237</u>	<u>10,133</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	2,269	1,008	3,277	–
Expenditure on charitable activities	7,8	5,822	9,959	15,781	11,346
<b>Total expenditure</b>		<u>8,091</u>	<u>10,967</u>	<u>19,058</u>	<u>11,346</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>2,538</u>	<u>3,641</u>	<u>6,179</u>	<u>(1,213)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		47,075	–	47,075	48,288
<b>Total funds carried forward</b>		<u>49,613</u>	<u>3,641</u>	<u>53,254</u>	<u>47,075</u>

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

The notes on pages 7 to 13 form part of these financial statements.

# The UK Centre for Animal Law Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2019

	Note	2019 £	£	2018 £
<b>Current assets</b>				
Debtors	12	11,577		10,017
Cash at bank and in hand		44,133		37,778
		<u>55,710</u>		<u>47,795</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>2,456</u>		<u>720</u>
<b>Net current assets</b>			53,254	47,075
<b>Total assets less current liabilities</b>			<u>53,254</u>	<u>47,075</u>
<b>Net assets</b>			<u>53,254</u>	<u>47,075</u>
<b>Funds of the charity</b>				
Restricted funds			3,641	—
Unrestricted funds			<u>49,613</u>	<u>47,075</u>
<b>Total charity funds</b>	15		<u>53,254</u>	<u>47,075</u>

For the year ending 31 December 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 29 October 2020, and are signed on behalf of the board by:

Mrs P Sparks  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# **The UK Centre for Animal Law Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 December 2019**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Emstrey House North, Shrewsbury Business Park, Shrewsbury, Shropshire, SY2 6LG.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.



# **The UK Centre for Animal Law Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 December 2019**

#### **3. Accounting policies *(continued)***

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# **The UK Centre for Animal Law Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 December 2019**

#### **3. Accounting policies *(continued)***

##### **Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes a 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 intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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, which the transaction is measured at the present value of the future receipts discounted at market rate of interest. Financial assets classified as receivable within one year are not amortised.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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 payment 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 business 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.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# The UK Centre for Animal Law Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

#### 4. Limited by guarantee

The charity is a company limited by guarantee. In the event of winding up each member agrees to contribute an amount not exceeding £1 to the charity's assets.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Subscription income	8,437	—	8,437
Donations received	587	—	587
Seminar income	1,605	—	1,605
<b>Grants</b>			
Animal Charity Evaluators' Effective Animal Advocacy Fund	—	14,608	14,608
	<u>10,629</u>	<u>14,608</u>	<u>25,237</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Subscription income	7,842	—	7,842
Donations received	1,973	—	1,973
Seminar income	318	—	318
<b>Grants</b>			
Animal Charity Evaluators' Effective Animal Advocacy Fund	—	—	—
	<u>10,133</u>	<u>—</u>	<u>10,133</u>

#### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Seminar costs	<u>2,269</u>	<u>1,008</u>	<u>3,277</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Seminar costs	<u>—</u>	<u>—</u>	<u>—</u>

# The UK Centre for Animal Law Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2019

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Support costs	<u>5,822</u>	<u>9,959</u>	<u>15,781</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Support costs	<u>11,346</u>	<u>—</u>	<u>11,346</u>

#### 8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2019 £	Total fund 2018 £
Governance costs	<u>15,781</u>	<u>15,781</u>	<u>11,346</u>

#### 9. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>630</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019 £	2018 £
Wages and salaries	9,788	—
Employer contributions to pension plans	<u>171</u>	<u>—</u>
	<u>9,959</u>	<u>—</u>

The average head count of employees during the year was Nil (2018: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2019 No.	2018 No.
Support staff	<u>1</u>	<u>—</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# The UK Centre for Animal Law Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

#### 12. Debtors

	2019	2018
	£	£
Prepayments and accrued income	413	–
Other debtors	11,164	10,017
	<u>11,577</u>	<u>10,017</u>

#### 13. Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	2,040	720
Social security and other taxes	349	–
Other creditors	67	–
	<u>2,456</u>	<u>720</u>

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £171 (2018: £Nil).

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 January			At 31 December
	2019	Income	Expenditure	2019
	£	£	£	£
General funds	<u>47,075</u>	<u>10,629</u>	<u>(8,091)</u>	<u>49,613</u>

  

	At 1 January			At 31 December
	2018	Income	Expenditure	2018
	£	£	£	£
General funds	<u>48,288</u>	<u>10,133</u>	<u>(11,346)</u>	<u>47,075</u>

# The UK Centre for Animal Law Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2019

#### 15. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
Animal Charity Evaluators' Effective Animal Advocacy Fund	—	14,608	(10,967)	3,641

	At 1 January 2018 £	Income £	Expenditure £	At 31 December 2018 £
Animal Charity Evaluators' Effective Animal Advocacy Fund	—	—	—	—

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Current assets	52,069	3,641	55,710
Creditors less than 1 year	(2,456)	—	(2,456)
<b>Net assets</b>	<u>49,613</u>	<u>3,641</u>	<u>53,254</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Current assets	47,795	—	47,795
Creditors less than 1 year	(720)	—	(720)
<b>Net assets</b>	<u>47,075</u>	<u>—</u>	<u>47,075</u>

**The UK Centre for Animal Law Limited**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 December 2019**

**The following pages do not form part of the financial statements.**

**The UK Centre for Animal Law Limited**  
**Company Limited by Guarantee**  
**Notes to the Detailed Statement of Financial Activities**  
**Year ended 31 December 2019**

	2019 £	2018 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Subscription income	8,437	7,842
Donations received	587	1,973
Seminar income	1,605	318
Animal Charity Evaluators' Effective Animal Advocacy Fund	14,608	—
	<u>25,237</u>	<u>10,133</u>
<b>Total income</b>	<u><u>25,237</u></u>	<u><u>10,133</u></u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
<b>Seminar costs</b>		
Seminar costs	3,277	—
	<u>3,277</u>	<u>—</u>
<b>Costs of raising donations and legacies</b>	<u><u>3,277</u></u>	<u><u>—</u></u>
<b>Expenditure on charitable activities</b>		
<b>Governance costs</b>		
Wages & salaries	9,788	—
Pension costs	171	—
Travel	1,112	263
Accountancy fees	1,320	630
Bank charges	258	267
Web costs	211	540
Postage and stationery	365	59
Sundry expenses	787	1,031
Journal printing	1,769	8,376
Advertising costs	—	180
	<u>15,781</u>	<u>11,346</u>
<b>Total expenditure</b>	<u><u>19,058</u></u>	<u><u>11,346</u></u>
<b>Net income/(expenditure)</b>	<u><u>6,179</u></u>	<u><u>(1,213)</u></u>