

Registered Charity Number: 1144250
Company Number: 07681014

Centre for Animals and Social Justice

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 30 June 2020

Centre for Animals and Social Justice

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Centre for Animals and Social Justice

Legal and administrative information For the year ended 30 June 2020

Trustees

Jeremy Chipperfield

Angela Roberts

Professor Rob Garner appointed 27 October 2020

Key management

Dr Dan Lyons

CEO and Head of Research

Charity number

1144250

Company number

07681014

Registered Office

Springfield

Rookery Hill

Ashtead

Surrey

KT21 1HY

Independent Examiner

Sarah Lightfoot, FCA DChA

On behalf of:

VAS Community Accountancy

The Circle

33 Rockingham Lane

Sheffield

S1 4FW

Centre for Animals and Social Justice

Trustees' annual report For the year ended 30 June 2020

The Directors, who are also Trustees of the charity, submit their annual report and the financial statements for the year ended 30 June 2020.

The Trustees confirm that the annual report and financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statements of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) (2nd edition).

Objectives

The objectives of the charity are the promotion of humane behaviour towards animals, in particular but not exclusively by undertaking research into all aspects of animal welfare and publishing the useful results of that research, and by educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Governance

Implementing a recommendation from the Independent Examiner, a third trustee was pointed on 27th October 2020, Professor Robert Garner. Professor Garner was appointed following a consideration of candidates' expertise and experience in the field of the CASJ's work and activities, whereby, given Professor Garner's leading position in the academic field of animal protection politics and policy, his extensive experience in administering and carrying out related research projects and experience in supervising PhD candidates, was considered the outstanding candidate.

Achievements and performance

The following activities summarise our main work towards meeting this objective during this year:

- We have contributed to an animal welfare ethics and policy module in a Masters programme at the University of Edinburgh.
- Provided expert advice to a publisher regarding the publication of a new book on animal-human relations
- We received the Shining World Compassion Award in recognition of our 'pioneering approach to protecting animals'.
- We have continued to monitor developments in animal welfare governance in the UK, including the work of the Scottish Animal Welfare Commissioner and the replacement for the advisory Farm Animal Welfare Committee, the Animal Welfare Committee.
- We have provided advice and input into a project exploring mechanisms to allow the perspective or voice of nonhuman animals to be represented in policy processes that affects their wellbeing.
- Research we have funded has been published in the academic journal British Politics.
- We have liaised with animal welfare policy makers in a major political party to promote our key idea of a government institution dedicated to representing animals' interests.
- We have continued to explore the options for funding PhD research students in our field.

Centre for Animals and Social Justice

Trustees' annual report

For the year ended 30 June 2020

- We have co-developed and are now the major funder (after the year end) for a new international comparative animal welfare governance research project.
- We have been conducting literature searches and reviews comprising the early phases of our comparative animal welfare governance project.
- We have contributed towards a campaign to improve legal protections for aquatic animals.
- We have contributed to a project exploring animal ethics and politics through the lens of creative writing.
- Provided lecture and materials for animal ethics and policy component of training course at Trinity College, Dublin, Ireland.

Covid-19 has not had a significant impact on our activities.

Future Plans

Our significant plans for the future include:

- A deliberative democracy exercise (e.g. a 'Citizen's Jury') exploring society's political obligations to non-human animals
- Develop a programme for funding PhD studentships and post-doctoral fellowships in the field of animal welfare public policy.
- Leading a research project on comparative international animal welfare governance and developing subsequent project based on the findings.
- Liaising with animal protection NGOs and public policy actors to promote better representation of animal interests in policy-making.

Reserves Policy

Our reserves policy is to have a minimum of one year's fixed costs in reserve, currently approximately £26,000. At the end of this period, we held approximately £418,000 in reserves due to further legacy income. However, shortly before issuing this report we have initiated funding of our comparative research project, which we intend to act as a pilot study for larger projects in future that we will be in a position to fund. We will be reviewing our reserves policy during 2021.

Structure, governance and management

Centre for Animals and Social Justice was incorporated on 23 June 2011 and registered as a charity on 12 October 2011 and is governed by its Memorandum and Articles of Association which were last updated on 17 March 2016. Its legal status is that of a company limited by guarantee (Company No. 07681014) and a registered charity (Charity No. 1144250). It has no share capital and the liability of each member in the event of winding up is limited to £1.

Overall management of the Charity is the responsibility of the Trustee Directors who are elected and co-opted under the terms of the Memorandum and Articles of Association. Day to day project activity is carried out by the CEO.

Centre for Animals and Social Justice

Trustees' annual report - continued For the year ended 30 June 2020

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above on 18th March 2021 and signed on behalf of the trustees by:



Name: ANGELA ROBERTS
Trustee

Independent Examiner's report to the trustees of Centre for Animals and Social Justice ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Signed: 

Sarah Lightfoot, FCA, DChA

On behalf of:

VAS Community Accountancy

The Circle

33, Rockingham Lane

Sheffield

S1 4FW

Date: 25 March 2021

Centre for Animals and Social Justice

**Statement of financial activities
(incorporating the income and expenditure account)
For the year ended 30 June 2020**

		Unrestricted Total 2020 £	Unrestricted Total 2019 £
	Notes		
Income from:			
Donations and legacies	2	178,739	96,312
Investments		241	308
Total income		178,980	96,620
Expenditure on:			
Charitable activities	3	23,440	25,956
Total expenditure		23,440	25,956
Net income/(expenditure)		155,540	70,664
Transfers between funds	10	-	-
Net movement in funds		155,540	70,664
Total funds brought forward		262,873	192,209
Total funds carried forward		418,413	262,873

Centre for Animals and Social Justice

Balance sheet

As at 30 June 2020


	Notes	2020 £	2019 £
Current assets			
Debtors	7	174	15,580
Cash at bank and in hand		419,208	247,953
Total current assets		419,382	263,533
Creditors: amounts falling due within one year	8	(969)	(660)
Net current assets		418,413	262,873
Total assets less current liabilities		418,413	262,873
Creditors: amounts falling due after more than one year		-	-
Total net assets		418,413	262,873
Funds of the Charity			
Unrestricted funds		418,413	143,869
Total funds	11	418,413	143,869

For the year ending 30 June 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the board on 18th March 2021 and signed on their behalf by: 

Name: ANGELA ROBERTS
Trustee

Centre for Animals and Social Justice

Notes to the Accounts

For the year ended 30 June 2020

1 Accounting Policies

(a) Basis of preparation

Centre for Animals and Social Justice is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Legacies are treated as income when they are received, or on a receivable basis for all individual legacies which have been notified prior to the accounting reference date and become capable of financial measurement prior to the sign off of the accounts.

(c) Expenditure and liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Tangible fixed assets

All items of capital expenditure below £500 are written off as incurred.

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis.

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Accounts - continued
For the year ended 30 June 2020

1 Accounting Policies - continued

(f) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(h) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

(i) Pensions

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

(j) Operating lease rentals

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Centre for Animals and Social Justice

Notes to the Accounts - continued For the year ended 30 June 2020

2 Income from donations and legacies

	Unrestricted Total 2020 £	Unrestricted Total 2019 £
Donations	51,810	58,796
Gift aid	631	866
Legacies	126,298	36,650
	178,739	96,312

3 Expenditure on charitable activities

	Note	Unrestricted Total 2020 £	Unrestricted Total 2019 £
Staff Costs - salaries	4	20,000	22,814
Computer expenses		162	760
Website costs		800	724
Printing, postage and stationery		-	60
Telephone and internet		-	80
Fundraising expenses		115	115
Legal and professional fees (including payroll fees)		1,629	743
Independent examination fee	5	720	660
Bank charges		14	-
		23,440	25,956

4 Staff Costs

	2020 £	2019 £
Salaries	20,000	22,814
Employer's National Insurance	1,563	1,590
Employer's allowance	(1,563)	(1,590)
	20,000	22,814

No employee received emoluments of more than £60,000. The average number of employees during the period was 1 (2019: 1).

Centre for Animals and Social Justice

Notes to the Accounts - continued For the year ended 30 June 2020

5 Fees to independent examiner's organisation

	2020	2019
	£	£
Fee for independent examination	720	660
Other fees paid to Independent examiner's organisation for payroll	125	-

6 Trustees and key management remuneration, benefits and expenses

Trustees received no remuneration, benefits or expenses in the year except expenses paid in connection with their duties as volunteers (2018: £nil).

Key management, which comprises the trustees and the CEO received remuneration benefits totalling £20,000 (2019: £22,814).

The CEO is the partner of a trustee. To avoid conflicts of interest any proposed salary increases must be expressly approved by the second trustee Jeremy Chipperfield.

7 Debtors

	2020	2019
	£	£
Legacies receivable	-	15,390
Other debtors	174	190
	174	15,580

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	189	-
Accruals	780	660
	969	660

9 Related party transactions

Uncaged Limited donated £20,300 for unrestricted purposes in the year (2019: £20,000), and Uncaged Campaigns Limited donated £12,000 for unrestricted purposes in the year (2019: £32,000). Dan Lyons, key management, and Angela Roberts, a trustee, are the directors of these companies, and share control. The majority of the funding of these companies comes from donations and legacies from individuals, to support the same charitable purposes as this charity.

There have been no other related party transactions during the year that are not included above or in note 6.