

Company registration number 01787309 (England and Wales)

**ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

TUESDAY



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26/09/2023

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COMPANIES HOUSE

# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

## COMPANY INFORMATION

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**Council members**  
A Watts (Chair)  
A Keen (Vice-Chair)  
J Mann  
N Doran  
C Sleigh  
B Sheppard

**Secretary** C Backler

**Company number** 01787309

**Registered office**  
The Old Chapel  
Bradford Street  
Tonbridge  
Kent  
TN9 1AW

**Auditor**  
Lee, Dicketts & Co  
3 East Point  
High Street  
Seal  
Sevenoaks  
Kent  
TN15 0EG

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# **ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY**

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# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

## COUNCIL MEMBERS' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The members of the council present their annual report and financial statements for the year ended 31 December 2022.

### Principal activities

The company is principally engaged in increasing public awareness of the abuse of animals and this is unchanged since last year.

### Directors

The council members who held office during the year and up to the date of signature of the financial statements were as follows:

A Watts (Chair)

A Keen (Vice-Chair)

J Mann

D Marshall

(Resigned 16 May 2022)

N Doran

C Sleigh

B Sheppard

### Auditor

A resolution proposing that Lee, Dicketts & Co be reappointed as auditor of the company will be put at a General Meeting.

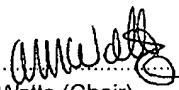
### Statement of disclosure to auditor

So far as each person who was a council member at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the council members individually have taken all the necessary steps that they ought to have taken as council members in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

### Small companies exemption

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

On behalf of the board

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A Watts (Chair)

Director

Date: 17/09/2023

# **ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY**

## **COUNCIL MEMBERS' RESPONSIBILITIES STATEMENT**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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The council members are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the council members to prepare financial statements for each financial year. Under that law the council members elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the council members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the council members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The council members are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. Council members are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

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#### Opinion

We have audited the financial statements of Animal Abuse Injustice & Defence Society (the 'company') for the year ended 31 December 2022 which comprise the income and expenditure account, the statement of financial position, the statement of changes in equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the council members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the council members with respect to going concern are described in the relevant sections of this report.

#### Other information

The council members are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the council members' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the council members' report has been prepared in accordance with applicable legal requirements.

# **ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY**

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#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the council members' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of council members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the council members were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the council members' report and from the requirement to prepare a strategic report.

#### **Responsibilities of directors**

As explained more fully in the council members' responsibilities statement, the council members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the council members are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the council members either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, we considered the nature of the industry and sector; control environment and business performance, including the design of the company's remuneration policies and key drivers for remuneration; and what opportunities and incentives that may exist within the organisation for fraud.

We also considered the company's policies and procedures for identifying, evaluating and complying with laws and regulations, detecting and responding to the risks of fraud, and whether they were aware of any instances of noncompliance.

As a result of these procedures we obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act 2006 as well as local tax legislation.

# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

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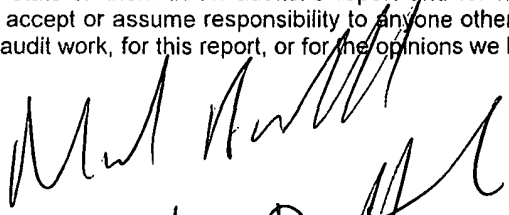
Our procedures to respond to risks of material misstatement included the following:

- agreement of the financial statement disclosures to underlying supporting documentation to assess compliance with applicable laws and regulations;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of meeting of those charged with governance;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

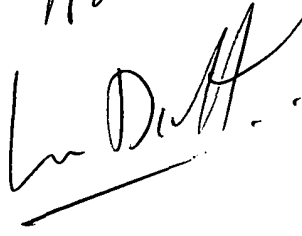
There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
Michael Bushell  
Senior Statutory Auditor  
For and on behalf of Lee, Dicketts & Co

Chartered Certified Accountants  
Statutory Auditor

  
Date: 22 September 2023

3 East Point  
High Street  
Seal  
Sevenoaks  
Kent  
TN15 0EG



# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Income	1,114,795	1,458,995
Cost of sales	(170,046)	(189,558)
<b>Gross surplus</b>	<b>944,749</b>	<b>1,269,437</b>
Administrative expenses	(1,173,864)	(1,002,291)
<b>Operating (deficit)/surplus</b>	<b>(229,115)</b>	<b>267,146</b>
Interest receivable and similar income	8,718	4,035
Amounts written off investments	-	230
<b>(Deficit)/surplus before taxation</b>	<b>(220,397)</b>	<b>271,411</b>
Tax on (deficit)/surplus	(1,656)	(767)
<b>(Deficit)/surplus for the financial year</b>	<b>(222,053)</b>	<b>270,644</b>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

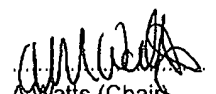
## STATEMENT OF FINANCIAL POSITION

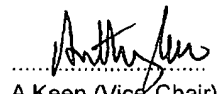
AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	4		130,434		127,865
<b>Current assets</b>					
Stocks		78,661		82,732	
Debtors	5	694,030		1,054,338	
Cash at bank and in hand		2,454,983		2,230,454	
		<u>3,227,674</u>		<u>3,367,524</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(140,160)</u>		<u>(55,388)</u>	
<b>Net current assets</b>			<u>3,087,514</u>		<u>3,312,136</u>
<b>Net assets</b>			<u>3,217,948</u>		<u>3,440,001</u>
<b>Reserves</b>					
Other reserves		52,000		50,000	
Income and expenditure account		<u>3,165,948</u>		<u>3,390,001</u>	
<b>Members' funds</b>			<u>3,217,948</u>		<u>3,440,001</u>

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

The financial statements were approved by the board of directors and authorised for issue on 17/9/23 and are signed on its behalf by:

  
A Watts (Chair)  
Director

  
A Keen (Vice-Chair)  
Director

Company Registration No. 01787309

# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

## STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2022

	Other reserves £	Income and expenditure £	Total £
Balance at 1 January 2021	48,000	3,121,357	3,169,357
Year ended 31 December 2021:			
Surplus and total comprehensive income for the year	-	270,644	270,644
Transfers	2,000	(2,000)	-
Balance at 31 December 2021	50,000	3,390,001	3,440,001
Year ended 31 December 2022:			
Deficit and total comprehensive income for the year	-	(222,053)	(222,053)
Transfers	2,000	(2,000)	-
Balance at 31 December 2022	52,000	3,165,948	3,217,948

# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Company information

Animal Abuse Injustice & Defence Society is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Chapel, Bradford Street, Tonbridge, Kent, TN9 1AW.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. 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 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Turnover represents the sales of goods, net of VAT, together with income from donations and legacies.

Expenses exclude VAT where applicable as the company can reclaim it.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost per annum on buildings
Plant and machinery	25% written down value per annum
Fixtures, fittings & equipment	15% written down value per annum
Motor vehicles	25% written down value per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply.

#### 1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and 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 Basic financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

#### 1.8 Taxation

The company has obtained exemption from the HM Revenue & Customs in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. Tax is payable on interest income received only.

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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 company 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.

#### 1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 2 Auditor's remuneration

	2022	2021
	£	£
Fees payable to the company's auditor and associates:		
<b>For audit services</b>		
Audit of the financial statements of the company	5,000	5,000

### 3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022	2021
	Number	Number
Total	23	22

### 4 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
<b>Cost</b>			
At 1 January 2022	161,695	95,007	256,702
Additions	-	17,515	17,515
Disposals	-	(11,077)	(11,077)
At 31 December 2022	161,695	101,445	263,140
<b>Depreciation and impairment</b>			
At 1 January 2022	60,655	68,182	128,837
Depreciation charged in the year	2,434	10,117	12,551
Eliminated in respect of disposals	-	(8,682)	(8,682)
At 31 December 2022	63,089	69,617	132,706
<b>Carrying amount</b>			
At 31 December 2022	98,606	31,828	130,434
At 31 December 2021	101,040	26,825	127,865

### 5 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	22,569	29,614
Prepayments and accrued income	671,461	1,024,724
	694,030	1,054,338

# ANIMAL ABUSE INJUSTICE & DEFENCE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 5 Debtors (Continued)

Debtors includes £641,585 (2021 - £1,000,305) in respect of accrued legacy income, recognised where the legators' passing was before the financial year-end date and the amount receivable or reasonably expected to be received can be measured or estimated with reasonable accuracy.

### 6 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	28,879	11,977
Corporation tax	1,656	767
Other taxation and social security	18,948	15,966
Other creditors	90,677	26,678
	<u>140,160</u>	<u>55,388</u>

### 7 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

### 8 Operating lease commitments

#### Lessee

Operating lease payments represent rentals payable by the company on small office equipment. Leases are negotiated for an average term of 3-5 years and rentals are fixed.

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

2022 £	2021 £
<u>24,979</u>	<u>35,030</u>