

England & Wales Charity Registration No. 1095234
Scottish Charity Register No. SC045533
Company Registration No. 04037610 (England and Wales)

THE LEAGUE AGAINST CRUEL SPORTS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

THE LEAGUE AGAINST CRUEL SPORTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Dan Norris (Chair)
John Hughes (Honorary Treasurer) (resigned April 2024)
Alan Tapp (resigned April 2024)
Angela Williams (appointed February 2024)
Ashleigh Brown
Astrid Clifford
Michelle Berry (resigned September 2023)
Viktoria Petrova

Senior Management Team

Chief Executive
Deputy Chief Executive
Director of Operations
Director of Scotland & Northern Ireland
Director of Finance
Director of People & Culture

Andy Knott, MBE (resigned March 2024)
Chris Luffingham
Emma Smith
Robbie Marsland
Neal Soleil
Kelly Hack

Company Secretary

Andy Knott, MBE (resigned March 2024)

Charity Number

1095234

Company Number

04037610

Principal and registered office

New Sparling House
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Principal professional advisors

Auditor

Haysmacintyre LLP
10 Queen Street Place
London EC4R 1AG

Bankers

The Co-Operative Bank Plc
1 Balloon Street
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Legal Advisors

Marshalls Solicitors LLP
102 High Street
Godalming
Surrey GU7 1DS

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The Trustees present their report and accounts for the year ended 31 December 2023. The statement of Trustees' responsibilities on page 27 forms part of this report.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the Charity's governing document, being its memorandum and articles of association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) (effective 1 January 2015), published on 16 July 2014.

Trustees have decided not to take advantage of the exemption from audit available under the Companies Act 2006 and have therefore been audited under both the Companies Act 2006 and Charities Act 2011.

For further information please refer to the League Against Cruel Sports [Annual Review 2023](#)

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What we do

Animals are at the heart of everything we do. Here to stop animals from being persecuted in the name of sport, we strive to protect them from the horrific acts of hunting, shooting and animal fighting.

We know that every action brings us one step closer to ending cruel sports and our passion drives us forward. Together, with our committed supporters, we are working towards bringing about real change for animals across the UK.

As a charity we want to redefine what is acceptable and inspire change. We do this by:

<p>campaigning for change</p> <p>We stand up for those who don't have a voice and demand changes to legislation to protect them. Our hard-hitting campaigns inspire actions.</p> 	<p>providing our animal crimewatch service</p> <p>Our supporter-funded confidential service enables the public to report acts of suspected animal cruelty in the name of sport for us to investigate.</p> 
<p>educating the public and policy makers</p> <p>Our high-profile work in the media and expert behind-the-scenes lobbying across the devolved nations, ensures we can create awareness of the plight our wildlife faces.</p> 	<p>providing intelligence to law enforcement</p> <p>Our in-house intelligence team provides packages for local law enforcement about those suspected of illegal activity to bring them to justice.</p> 
<p>maintaining wildlife reserves</p> <p>Our ten wildlife reserves provide a safe haven for animals to roam free from those who persecute them.</p> 	<p>sharing our research and evidence</p> <p>We strive to share our knowledge and highlight the plight that hunting, shooting and animal fighting has on our society and landscape.</p> 
<p>working with other animal welfare charities</p> <p>We work in partnership with others to raise our collective voices and inspire change, such as increasing sentences from six months to five years for those found guilty of animal welfare crimes as part of the Animal Welfare (Sentencing) Act 2021.</p> 	<p>working with schools</p> <p>Our League of Animals educational resource enables younger generations to be curious about the world around them, from our wildlife to our natural world.</p> 

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Our strategic approach



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What we said we would do and what we did

Each year we set our strategic priorities for the next 12 months. In this section we will cover what we achieved against our strategic priorities.

Goal One: end hunting with dogs

launch and lead a national coalition against hunting in the UK.

In June 2023, we officially launched our Time for Change Coalition Against Hunting; a coalition of 32 animal welfare and environmental organisations, who, like us, want to see a proper end to fox hunting in the UK once and for all.

We, and other like-minded organisations, have been calling for the law to be strengthened, for its many exemptions to be removed, and for 'trail' hunting to be outlawed.

This coalition has been many years in its formation. As a group we have previously worked with other charities to see maximum sentences for animal welfare crimes increased ten-fold, culminating in the Animal Welfare (Sentencing) Act, and lobbied government on legislation such as the Animal Welfare (Kept Animals) Bill and Animal (Low- Welfare Activities Abroad) Act, the latter resulting from a courageous campaign by Save The Asian Elephants. We have convinced major landowners to ban hunting on more than 2.5 million acres of land and shown we are a loud and powerful lobbying voice calling for an end to injustice and unfairness around animal and wildlife crime. We are delighted that a large proportion of the sector felt able to put their trust in us and join us in this coalition, one of the largest of any kind ever brought in the UK's history.

As part of the launch, we invited supporters to add their voice to our petition to strengthen and improve the Hunting Act 2004. To date, almost 50,000 people have added their voice to our campaign, a clear signal the government must not ignore this issue at the next general election. The coalition will play a key role in shaping our campaign to strengthen the Act as we approach the next general election.

<https://www.timeforchangecoalition.co.uk/>

launch our national parks campaign to ban hunting on public land

Our national parks collectively welcome more than one million visitors every year and state that conservation, enhancement, sustainability and enjoyment are at the heart of the parks' purpose. There are 15 national parks across the UK, with 10 in England, three in Wales and two in Scotland. They cover a significant amount of land across the UK.

In June 2022, the Lake District National Park Authority banned trail hunting on its land. Following our success in winning campaigns to ban trail hunting on well-known land, such as the National Trust's estates, we decided to launch a campaign to see all national parks bring in a similar ban.

Our national parks campaign to ban trail hunting is applying pressure to the government ahead of the next general election to implement any new anti-hunting legislation. The Time for Change Coalition Against Hunting provided its support last year to amplify our message.

The campaign launched in Brighton in July, followed by events in Cardiff and Leeds, and focused on encouraging the public to sign an open letter to the National Park Authority Chairs, asking them to ban both trail hunting on land they own/control and commit to ending trail hunting within their borders. More than 13,000 people signed the open letter which we handed in to the London office of National Parks England. Our CEO was joined by staff, coalition partners, and supporters.

As a result of our work this year, 10 national parks confirmed they do not allow trail hunting on land they own/manage or confirmed that land they own/control sees no hunting on it due to the nature of the land. Hunting is already illegal in Scotland, including its two national parks, thanks to our previous campaigning.

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The next part of our campaign saw us apply pressure to the three parks, Dartmoor, Exmoor and Peak District, who either allow trail hunting or view it as a legal activity. We asked supporters to write directly to the Chairs of each park. In the first week alone, more than 7,700 emails were sent to the three national parks. The next phase of the campaign will see us approach individual landowners within the parks, urging them to take action to ban trail hunting.

The National Parks Authority has a duty to protect and preserve nature from the harm that fox hunts cause, and we and our supporters will be willing them on to end this barbaric cruel sport on their land until they do.

continue our Somerset and Gloucestershire campaign to raised awareness of he hunt havoc caused to local communities to drive change

In 2022 we launched our Gloucestershire campaign in Stroud to highlight the prevalence of hunting still taking place.

Gloucestershire was the worst county in England and Wales for incidents relating to suspected illegal hunting and/or hunt havoc, with 90 incidents recorded in just five months during the last hunting season.

In April last year, we launched our campaign calling on the Cotswold District Council to ban fox hunting by denying hunts land they needed to carry out their cruel activities. Along with supporters, we campaigned in Cirencester including outside the Cotswold Show where the Vale of White Horse Hunt was parading.

In June, Gloucestershire County Council put forward a motion, supported by us, to ensure all forms of hunting were banned on its land. There was no time to debate it, so it was delayed until the autumn. We continued to liaise with the Cotswold District Council by providing evidence from our intelligence team of suspected hunting happening near council land. In September, we joined 12 supportive councillors outside Shire Hall for a photo shoot before the council meeting. This time the motion was referred to a scrutiny committee. We are continuing to liaise with the councillor who proposed the motion and sits on the committee. They referred it to the scrutiny committee in December, but it was deferred and should now be discussed in 2024.

In October we followed up reports of the Cotswold Hunt hunting near council land on Leckhampton Hill. Cheltenham Borough Council owns part of Leckhampton Hill and confirmed to us hunting with hounds is banned on its land. The council went on to promise to contact the Cotswold Hunt about the incident. We also followed up a report of the North Cotswold Hunt trespassing on National Gas land at Wormington. The hunt said it had permission to be there. Three Counties Hunt Saboteurs shared the footage with us, and we wrote to National Gas. It said it would not allow hunting on land it owns or controls and would write to the North Cotswold Hunt.

In Somerset we lobbied the council to uphold its promises to ban hunting on its land. At the start of last year, we wrote to 169 councillors representing both Somerset Council and Bath and north east Somerset Council, sharing a report outlining both the extent of the suspected illegal hunting, and the scale of the havoc hunts are wreaking on rural communities in the counties. We asked for a meeting with council leaders to establish how best to end fox and deer hunting in the county; one of the largest hunting hotspots in the UK. We also called on local residents to sign our petition calling on policy makers to do all in their power to end hunting in Somerset.

The Green Party group leader, Martin Dimery, came forward to support the motion and we have been working with him to secure a council motion. Things looked promising ahead of the Somerton and Frome by-election and a motion was intended to be submitted in July. This didn't happen, and we were instead told the motion would be submitted in September. Again, no motion was submitted. After promises of a motion were broken, we asked supporters to write to their local councillors to find a councillor who would submit a motion.

Further conversations with the Green Party group leader have led him to promise to now take the issue of trail hunting to the Climate and Place Committee, which he chairs. Progress on this has been slow, but we hope to push this further in the coming year and to provide the committee with information about both hunting in the county and evidence of trail hunting being nothing more than a smokescreen for old fashioned illegal hunting.

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engage with nature Scotland to ensure the licensing of the use of more than two dogs will be tightly controlled following the introduction of the new hunting with dogs (Scotland) bill

As a result of our seven-year campaign, the new Hunting with Dogs (Scotland) Act came into effect on 3 October 2023, two decades after a flawed attempt by the Scottish parliament to ban hunting with dogs with the introduction of the Protection of Wild Mammals (Scotland) Act, back in 2002.

The new Act brought into force several new measures which will curtail fox hunting, including closing loopholes in the earlier ban on fox hunting, introducing a two-dog limit for all use of dogs in hunting, and also banning trail hunting. The law also introduced a new robust licensing scheme, which will allow the use of more than two dogs in certain limited circumstances.

After the first few months of the new Act, no licenses have been issued and the hunting fraternity is complaining about this.

There are worrying signs that hunts are trying to exploit drag hunting but we, along with government officials, drag hunting organisations and Police Scotland are aware of their actions. The environment minister also has the power to ban drag hunting if it is shown to be used as a smokescreen for illegal hunting.

encourage members of the legislative assembly to reintroduce a private member's bill to successfully ban fox hunting in Northern Ireland

The League has formed a very close working relationship with the Ulster Society for the Protection of Animals (USPCA). Together we are working with the author of a Private Member's Bill to ban fox hunting in Northern Ireland. Due to the nature of politics in this part of the world, it became clear we will need to work on this issue across the island of Ireland. Consequently, we have been canvassing opinion of politicians in both the north and south. The continuing absence of a working Stormont Assembly means there can be little or no legislative progress, but it gives us time to build our evidence against fox hunting and to lobby the relevant politicians who have comparatively more time to listen to us.

In addition to what we said we would do, we also:

celebrated success in Scotland

New legislation to really ban fox hunting was introduced last year, two decades after a flawed attempt by the Scottish parliament to ban hunting with the Protection of Wild Mammals (Scotland) Act introduced in 2002. We celebrated its Royal Assent in March 2023.

The new Act brings into force several new measures which significantly limit mounted hunting activity, including reducing the number of dogs which can be used to hunt a wild mammal to just two, instead of a full pack, and reducing the number of dogs used below ground to just one.

We welcome the new legislation, and the inclusion of a ban on trail hunting is a significant victory for Scotland, meaning hunts will not be able to use this so-called sport as a smokescreen for traditional hunting.

Scotland now has the most robust law anywhere in the UK to prevent the cruelty of chasing and killing wild mammals for sport - and this is most definitely something to celebrate. Despite a persistent campaign from those determined to keep hunting alive in the Scottish countryside, the Scottish government has been determined to end the sport of hunting, a sentiment which has been supported by parliament.

The new Act also includes a robust licensing system that will allow for a full pack of hounds to be used in certain limited circumstances. Our professional fieldworkers will be continuing to monitor the hunts in Scotland to ensure the new laws are adhered to.

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launched our annual hunting season figures

In April our end of hunting season figures were picked up exclusively in an extensive piece on Channel 4 News, slamming trail hunting and highlighting the hunting ban in Scotland.

The news article showed the shocking scale of the carnage fox hunts caused in just five months in England and Wales between November and April – 621 cases of hunt havoc and 361 incidents of hunts being involved in suspected illegal hunting.

It also highlighted our Ministry of Defence (MoD) campaign and how taxpayers had helped pay for improvements to the Royal Artillery (RA) Hunt Kennels. Channel 4 News approached the UK government to ask what was being done to ban hunting, including on MoD land, and to close hunting loopholes in England, to which they did not respond. In May, our CEO brought further attention to the issue of hunting on the MoD estate, by speed marching for 10km across Salisbury Plain carrying 25kg on his back. Finishing at the RA Kennels in just one hour and 15 minutes, he also raised £33,000 in sponsorship from our generous supporters.

The counties with the highest number of incidents were (in order) Gloucestershire, Dorset, Yorkshire, Somerset and Cheshire. The worst offending hunt was South Dorset followed by the Blackmore and Sparkford Vale, Duke of Beaufort's, Warwickshire and Flint and Denbigh.

exposed hounds out of control

In February, the Duke of Beaufort's Hunt fox hounds were caught on camera marauding through a private garden in Wiltshire and blocking a busy B-road, causing delays for motorists, and risking public safety.

Supporter Bill Butler reported the incident into our supporter-funded Animal Crimewatch service after being disgusted by what they were up to; he said they must have been chasing a fox rather than following a trail for the hounds to be in his garden.

"The arrogance of the hunts is breathtaking in that they think they can do what they like with no respect for other people and the law."

We worked with ITV News, which showed the footage as part of a wider piece exposing the shocking behaviour of the hunt.

Likewise in Oxfordshire, a walker contacted our Animal Crimewatch to tell us how he watched in horror as the baying hounds of a beagle pack ran amok across farmland. He saw a deer running for its life and sheep in a neighbouring field distressed by the out-of-control beagles.

The walker, Alex, said: "I was sickened by what I saw with the beagles running around out of control and clearly targeting animals despite hunting being illegal. It's so sad that wildlife is being treated in this way with the hunts acting with impunity simply for their own enjoyment."

launched our Defra campaign

In her first interview after being appointed as Secretary of State for Environment, Food and Rural Affairs, Therese Coffey said she wanted to be the "voice of the countryside" and that "Animal welfare is very important. All I would say right now is that we need to think through priorities. England will, however, not follow Scotland's lead in outlawing fox hunting with more than two dogs apart from in 'exceptional' circumstances".

However, in February last year, sickening footage of the Avon Vale Hunt digging up foxes and then setting their hounds on them came into the public domain. Using this footage, we highlighted our campaign calling on Defra to ban hunting on its land, using a variety of supporter actions.

We asked supporters to tweet Therese Coffey directly and more than 700 tweets were sent to her asking for hunting to be outlawed on Defra-owned land. We also asked supporters to write to their MP to urge Defra to listen, and more than 11,000 emails went out. Defra ignored those emails, so instead we asked supporters to email

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Therese Coffey directly. Another 11,300 emails were sent – a massive response. To support our campaign, we invested in advertising across social media and reached more than 208,000 people.

engaged and shaped political debates

Educating and influencing decision makers is key to successfully shaping the political debate and securing changes in the law. From our work briefing politicians and providing detailed policy advice, to hosting party conference events, securing debates, and fighting for bans on blood sports, our work and backing of our supporters is crucial.

Collectively, League supporters sent 11,769 emails to MPs across the year, writing to 644 MPs – nearly every single one in the country. Our supporters also contacted the Secretary of State for the Environment 32,052 times urging both holders of the position in 2023 - Therese Coffey and Steve Barclay - to strengthen the ban and end hunting for good.

Our briefings in support of a ban on snares were quoted by MPs across political parties, and our material led to MSs securing the Welsh government's public backing for the Hunting Act to be strengthened.

Supporters in Wales sent 5,732 emails to MSs asking them to vote for a full ban on the use of snares. By raising our voice to the Welsh parliament, we helped make sure the historic ban on snares in Wales was passed intact. On one occasion alone, 961 Welsh supporters wrote to their MSs urging them to attend our event in the Senedd exposing the cruel reality of the caged breeding of game birds. Thanks to our supporters' efforts 15 MSs did so, a quarter of the entire Welsh parliament.

called for an end to the festival of hunting and other hound shows

Last year we once again continued our campaign calling for the Festival of Hunting to be cancelled. The annual event is held at the East of England Showground and 2023 would be the final year it would be held there before moving to another venue. We acted swiftly, contacting 31 potential showgrounds which may have been invited to host the event, asking them to decline. This was accompanied by an action to supporters to let us know of other local showgrounds near them. An additional 116 showgrounds were provided for us to contact.

In the lead up to the annual Festival of Hunting held on 19 July, we held our own hunting awards across social media, 'celebrating' the winners. Categories included Chaos in the Countryside, Anti- social behaviour and Disruption of Communities, and Bringing Hunting into Disrepute.

The new venue for the event was announced last year; not a showground, but the Milton estate, a private estate connected with the Fitzwilliam Hunt. We contacted supporters to share our dismay and many campaigned in their local area to raise awareness.

We also contacted seven country shows asking them to stop showing hounds and hunts. Thanks to information from the League, other anti-hunt groups including the Hunt Saboteurs Association, and the Angels for Animals Foundation, The White Horse show in Oxfordshire decided not to host the Old Berkshire Hunt at its event. This was a step in the right direction, and we hope other county shows will follow their lead.

Along with League supporters, and Action Against Foxhunting, we campaigned outside the Cotswold Show in Cirencester and the Gillingham and Shaftesbury Show. Our email action to supporters in Dorset generated more than 200 supporter letters to the show. The show indicated they would not allow hunts with criminal charges against them to participate. Despite this, they did go on to host hunts with charges against them, claiming they weren't aware of them.

were the credible voice of authority on deer hunting

Hunting stags with packs of hounds has supposedly been illegal for almost 20 years, although there are some exemptions. However, despite the ban, hunts are continuing with impunity. Channel 4 News once again picked up the anti-hunting mantle, sharing footage of stags being chased on National Trust land involving people on quad bikes as well as horses. Wildlife Guardians captured the footage, exposing the shocking brutality of stag hunting.

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We were invited to give our professional comment and share our work to strengthen the Act to ensure senseless acts like these are finally made illegal across the UK.

launched our groundbreaking making a killing report

When you think of trophy hunting, you probably think of Africa and the Big Five, but it is happening much closer to home. In the UK it is legal and last year our Making a Killing report showed it is widespread, taking place in at least 23 counties throughout the UK.

The sport appears to be readily available to trophy hunters of all levels of experience, in many cases to novices without any prior practice or training. Our first of its kind report sought to uncover the scale and cost of trophy hunting available in the UK.

We uncovered at least 151 opportunities to hunt trophies were available across England and Scotland, with the Highlands, Norfolk, and Oxfordshire having the most opportunities to kill deer for sport. Prices start from as little as £60, mainly to hunt six indigenous deer species, but there are multiple opportunities to hunt wild boar, feral goats, and other introduced species of deer, including the rare Père David's deer.

Companies will not deliberately advertise the opportunity to shoot and kill deer for sport. Some websites do not clearly present advertisements as trophy hunting, instead offering simple deer stalking or wildlife management opportunities. Others disclose only limited information so the exact location and costings including the trophy are contingent upon private contact between a potential client and the provider.

Unbeknown to the public this is taking place in their own communities with prices ranging from as little as £60 up to at least £952 plus the cost of the trophy, and other trophy preparation costs. Our report raises questions around the lack of transparency within the industry and about the laws or regulations in place to monitor the crossover between trophy hunting and wildlife management.

We must now work towards exposing the truth behind this industry that has, until now, remained under the radar.

supported other anti-hunting groups

In December 2022, the Warwickshire Hunt was at the centre of a controversy after being handed a community protection notice (CPN) outlining several steps it had to take to ensure that both the hunt and any member of the public using the roads were safe. The CPN required the hunt to give seven days' notice to the police, along with a map giving the precise location and timings of any road crossings before their meets. In addition to this, the hunt had to provide the rural crime team with a calendar of events, the person in charge and those who had control of the hounds. Failure to comply with a CPN can result in a fine of up to £20,000 and a criminal record. If the Warwickshire Hunt were trail hunting as they say they were, this shouldn't have been a problem. But we know they don't trail hunt; instead they use it as a smokescreen for old fashioned illegal hunting.

In August last year the decision was overturned and the CPN was withdrawn. Instead the police and hunt agreed to adopt a 'protocol' – details of which were not made public.

It seems we were right to be concerned. In October 2023, there was widespread media showing the brutal killing of a fox by the Warwickshire Hunt after the West Midlands Hunt Saboteurs captured the footage. The police were informed and said they would conduct a thorough investigation. Our supporters wrote to their MPs, and Warwick MP Matt Western took up the matter with the Police Crime Commissioner and the Chief Constable for Warwick Police. The police still refused to reveal the contents of the protocol. Some Labour councillors were also interested in putting forward a motion to ban hunting on council land as a result. We will provide our full support to this campaign in 2024 to ensure the hunt is held accountable.

Goal Two: end shooting of animals for sport

campaign for the successful passage of legislation banning snaring in Wales, and work to secure a commitment to ban the cage breeding of game birds

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Following more than six years of focused campaigning in Wales, we were delighted when the influential Economy, Trade and Rural Affairs (ETRA) Committee's stage one report was published in January last year. It included a recommendation, backed by a majority of its members, in support of the aims of the Agriculture (Wales) Bill which would make Wales the first country in the UK to ban snares. This followed the publication of the monumental legislation the previous autumn, strengthened from initial proposals after a League campaign saw our supporters making up 79 per cent of all consultation responses.

We were instrumental in providing evidence to the ETRA Committee's formal scrutiny of the Bill in November last year, including being invited to appear before it in the Senedd and equipping supporters to engage it its wider consultation. The subsequent report quoted our evidence heavily and we were delighted to see they listened to our calls for a ban on the use of all snares.

We worked tirelessly with Members of the Senedd (MSs) to ensure the ban continued to make its way safely through the Senedd and it covered all types of snares, including so-called 'humane' cable restraints, that cause suffering and cruelty to both the target and non- target species caught in them.

We engaged and briefed committee members to ensure amendments, which could weaken the ban, were rejected. We launched targeted campaigns throughout the year calling on the Welsh public to contact their MSs to support the proposed ban in its current format – with supporters in Wales sending 5,732 emails. We issued informative briefing notes to MSs in advance of key debates, countered industry misinformation and held exhibitions at political party conferences to ensure as many as possible would vote the right way.

In May a pivotal vote in the Senedd paved the way for a complete ban in Wales. This concluded the final amending stage of the Agriculture (Wales) Bill, during which fresh attempts to water down the snaring ban were defeated. As a result, the ban would provide no exemptions for so-called humane cable restraints.

And in June 2023, the Agriculture (Wales) Bill passed with a unanimous vote, and the ban on cruel and indiscriminate wildlife snares came into force in October. As soon as the legislation was passed, jubilant MSs joined League staff and supporters on the steps of the Senedd to celebrate this historic victory.

We want to give huge credit to the Welsh government for banning the use of all snares, which are completely incompatible with high animal welfare standards. They are leading the way in protecting wildlife from cruelty and we are now calling on the UK and Scottish governments to follow their lead and ban these brutal devices – the latter has since committed to introduce its own ban as part of the Wildlife Management and Muirburn (Scotland) Bill.

This really was an incredible achievement for animals in Wales and followed more than six years of concerted campaigning by the League and our supporters, perhaps beginning in earnest with a petition which led to a formal inquiry into the issue in 2017. Thanks to the thousands of campaigners who backed the ban in Wales and the MSs who gave cross party support. Last year our vision for a snare free Wales became a reality.

continue supporting collaboration and the promotion of increased protections by acting as the secretariat for the Senedd cross-party group on animal welfare in Wales.

The League was re-elected to the position of Secretariat of the Cross-Party Group on Animal Welfare last year, consisting of Labour, Plaid Cymru and Liberal Democrat MSs along with a broad range of animal welfare organisations active in Wales. The group provides a valuable forum for collaboration, raising awareness of emerging issues, linking up stakeholders to coordinate activity and raising the political profile of animal welfare, including wild animals which are often underrepresented. Many members jointly wrote to the Welsh government urging it to reject the shooting industry's ultimately unsuccessful arguments for exemptions to the ban on the use of snares in Wales.

Meetings covered topics including the regulation of animal welfare establishments, the campaign to ban greyhound racing, the link between the abuse of people and animals, the ban on the use of snares, restrictions on the use of cages and the release of gamebirds and the welfare consequences of the ban on XL bully dogs.

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While facilitating collaboration across the animal welfare sector and political spectrum is the main goal, and benefits both animals in Wales and the collective animal protection movement, it also further develops the League's profile in the Welsh Parliament, our working relationships and credibility with political stakeholders strengthens our ability to deliver change for persecuted animals in Wales.

work with the Scottish government to introduce legislation to license shooting estates to reduce the number of grouse shot for sport

In March 2023, the Scottish government published its draft Wildlife Management and Muirburn (Scotland) Bill. The Bill was introduced to protect the environment and tackle the persecution of birds of prey. It is expected to significantly change the way in which large areas of Scotland are managed, making it one of the biggest interventions in this area for generations.

The proposed Bill is a major intervention in land management that regulates destructive practices through licensing, instead of stopping them. Intensively managed grouse moors are unnatural monocultures that are burned and stripped of competing wildlife so more grouse can be shot for sport. By creating a circle of destruction around huge areas of our land, biodiversity and more diverse economic opportunities are missed for Scottish people and communities.

The Bill proposes to strictly regulate the use of muirburn, the controlled burning of vegetation on peatland, as well as ending raptor persecution. It also includes measures to ensure grouse moors are managed sustainably, to ban the use of glue traps for rodents and tighten regulations for the use of other types of wildlife traps.

We engaged in this area of work through the REVIVE coalition of animal welfare, environmental and social justice organisations. A measure of REVIVE's success was its third annual conference in November 2023 which was attended by 700 people, which is more than the combined number of people who attended the Scottish Greens and the Scottish Labour conferences and not too far short of the number of delegates to the 2023 Scottish National Party conference.

The League and REVIVE campaigned successfully to fight off concerted attempts by landed interests in Scotland to allow the licensing of snares. We were delighted the environment minister agreed with our case and recently announced that she plans an outright ban on snares with no licensing scheme.

In addition to what we said we would do, we also:

exposed the grim reality of the shooting industry

We released our footage exposing the grim reality of snaring as part of our campaign urging the Scottish parliament to use the Wildlife Management and Muirburn (Scotland) Bill to ban snares. Our footage showed a dead badger with a snare around its abdomen just a short distance from a stink pit full of rotting animal carcasses surrounded by thin wire snares.

In June the government began its stage one evidence sessions as part of the proposed new Bill. Although perfectly legal, the footage illustrates that even when used lawfully, snares inflict severe cruelty and suffering. The government has explored this issue several times in recent years but always stopped short of an outright ban. It now has the opportunity to be bold and follow in Wales' footsteps and put animal welfare first.

Scotland currently has the most stringent regulations on snare use but despite this, protected species such as badgers are regularly caught and killed. A recent field study of ground predator control by the League found that 57,000 killing devices are deployed each day in Scotland representing the equivalent of more than 10 million active trapping and snaring days per year, with nearly half of animals killed being non-target species such as hedgehogs, dippers and mistle thrush.

In August we welcomed the announcement by the Scottish government that it will consult with a view to banning snares. The consultation ran for six weeks from late August until October 2023. Following this, the new provisions were included in the Wildlife Management and Muirburn (Scotland) Bill.

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We have been proud to join the loud and anguished call over many years for the use of cruel, primitive, and indiscriminate snares to be banned. While we welcome and applaud the Scottish government's intent to consider a ban, we are under no illusions of the strength of feeling among those who wish to use snares in the countryside. Our professional field workers have documented and photographed an appalling array of mutilated foxes, exhausted badgers and even snared cats and dogs to demonstrate why these devices should be consigned to history.

celebrated United Utilities' decision to ban shooting

In July, England's largest corporate landowner announced, following a review of its position initiated earlier in the year, that grouse shooting leases will not be renewed and no new ones will be issued. This will mean that tens of thousands of grouse will not be shot simply for sport every year and we will see an end to the use of snares used by gamekeepers to eliminate wildlife.

In a statement United Utilities said: "Instead of being maintained for grouse shooting, the company's water catchment moors will be restored for nature, climate and people. We made a commitment that we would no longer renew any existing shooting leases on a long-term basis and that has guided our approach over the last couple of years. I can now also confirm that we will not issue any new shooting leases as United Utilities as we go forward."

We applaud United Utilities in demonstrating how our moorland can be restored and become a more natural and diverse environment, and not one based on animal cruelty.

commissioned the killing to kill ethics report

We commissioned the Oxford Centre for Animal Ethics to produce an independent report entitled Killing to Kill, detailing the killing of hundreds of thousands of animals to ensure that more grouse can be shot for sport. While this was commissioned by the League, the research was conducted independently and robustly without the League's input into its findings or conclusions. This ground-breaking report was endorsed by more than 120 academics and signed by numerous ethicists and philosophers, including Scottish academics from the universities of St Andrews, Edinburgh, Stirling and Aberdeen, and the Nobel Laureate, J. M. Coetzee. It was launched at a large reception in the Holyrood parliament, where the Cabinet Secretary for the Environment was the key-note speaker at the event.

Shockingly the report shows that the best available estimates indicate that as many as 260,000 animals are killed because of legal 'predator control' practices each year in Scotland. The report calls for a new charter for free-living animals: "Scotland could lead the way in pioneering legislation that encompasses not only domestic animals, but also free-living ones. This legislation should begin with the recognition of sentience and enshrine in law the value and dignity of free-living animals such that their right to live unmolested is respected."

Goal Three: end fighting of animals for sport

launch an online campaign to raise awareness of Animal Crimewatch to encourage more reports of suspected incidents of animal fighting from the public

Last year we continued to raise the profile of our Animal Crimewatch confidential reporting service. Members of the public continued to contact us about suspected incidents of animal fighting, including dog, cock and badger fighting. Through our social media channels, more than 117,000 people saw our Animal Crimewatch reporting service adverts. Our priority next year is to ensure we build on this to increase awareness and contacts into our reporting hotline.

launch a targeted campaign in areas of the UK with a high prevalence of suspected dog fighting activity to encourage members of the public to report it to our Animal Crimewatch

We continued to promote our work on dog fighting across our social media channels to encourage members of the public to report suspected incidents of dog fighting. Next year we will be focusing on a digital campaign to increase the awareness of our service even further. This will be a key priority for 2024.

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In addition to what we said we would do, we also:

secured arrests

Following the work of our intelligence team, we supplied a comprehensive intelligence package to West Yorkshire police about a suspected dog fighter. The subject was arrested for dog fighting and breeding offences as well as class-A drugs supply offences. Following his arrest, police went to a second address and found seven cockerels they suspect to have been used in animal fighting and more drugs. A second person was arrested as a result. We are pleased our intelligence helped the police uncover suspected animal fighters, but also helped to take drugs off the streets.

In 2021 our Animal Crimewatch team identified a suspected badger baiter based in Northern Ireland. We shared our information with the Ulster Society for the Prevention of Cruelty to Animals (USPCA) and Police Service of Northern Ireland (PSNI) providing specific details of his activities. As a result, in December last year Jason Lee Kennedy appeared in the dock of Enniskillen Magistrates Court where the lengthy list of alleged offences was put to him. He was accused of not only causing unnecessary suffering to badgers by instigating six different animal fights but also supplying recordings of animal fights to others. He was charged with more than 30 offences relating to animal welfare offences. He was due to attend crown court in January 2024 but has not yet entered a plea.

exposed suspected dog fighter in Essex

Our intelligence team compiled a detailed operation using a highly skilled and trained external contractor, uncovering a suspected dog fighter in Essex. We have supplied our full intelligence package to Essex police and are awaiting an outcome.

worked with law enforcement partners

Our intelligence team were instrumental in collating and enhancing information, received from our Animal Crimewatch and through their own research, to provide intelligence packages to law enforcements and other non-governmental organisations (NGOs) during the year.

Last year we received 43 Animal Crimewatch reports relating to animal fighting, including cock fighting, dog fighting and badger baiting, representing 11 per cent of the total information received, an increase of six per cent from 2022.

Overall, 75 per cent of all intelligence gathered was related to animal fighting and shared with 32 different NGOs and law enforcement partners.

Goal Four: win the hearts and minds of a broader audience

attract new leaguecast listeners with topical and engaging content

Our podcast, Leaguecast, attracted new listeners over the past 12 months, increasing the audience by 113 per cent from 2022. Last year seven episodes were aired, featuring a range of topics from understanding the Act to all eyes on landowners. In our special episode - What hunting means to me - we spoke to Becky and Nicky, two livestock farmers who grew up in hunting families and had no choice but to hunt from a young age. The episode appeared in the top 25 per cent of podcasts downloaded within the first seven days, which was a huge achievement.

Leaguecast will play a key role in our general election campaign next year; encouraging people to support our calls for the Hunting Act to be strengthened by the next government.

raise the profile of fox day and our work to protect foxes across the uk

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We held our second annual Fox Day in May 2023, reaching more than 222,000 people across social media. More than 7,000 people signed our official record to show their support, which helped us to continue to raise the plight of our foxes across the UK.

launch engaging eco-tourism at the League's wildlife reserves

At the end of 2022, we launched our photography hide hire programme on our flagship wildlife reserve, Baronsdown. Sadly, with this year's unpredictable weather and other competing priorities, we were unable to secure as many visitors as anticipated.

However, we will continue to promote our hides to avid photographers to capture beautiful wildlife living free from persecution on our reserves. The hides were a great resource for supporters attending our stag rutting event in October.

attract new supporters to take our campaigning actions

We had an incredible year in terms of supporters taking one of our actions to support our campaigns to protect animals. Last year alone, more than 100,000 actions were completed by our supporters, be it writing to their MP, sharing our campaigns, writing to their local councils, or writing to their local National Parks authority as part of our most recent campaign. Through our work last year, we also recruited more than 10,500 new supporters to our email distribution list, an increase of 166 per cent from the previous year.

increase the number of supporters donating to the League

The year began tentatively as the economic pressure from 2022 was still felt by much of the UK. Our supporters are some of the most passionate people in the country and more than 12,500 supporters made a financial donation last year to the League. We are extremely grateful to the continued support of our passionate supporters, without whom none of our work would be possible.

In addition to what we said we would do, we also:

strengthened our calls to improve horse welfare

In March and April two of the deadliest horse racing festivals in the UK took place; the Cheltenham Festival and Grand National Festival.

Last year at the Cheltenham Festival there was one horse fatality, Malinello, but our messaging was clear – one death is one too many. The death toll at Cheltenham Festival has now reached 74 horses since 2000. For the last four years, we have supported local activists from Gloucestershire Outreach Advocacy Team during the festival week. Last year we had overwhelming support from local people joining us on the street and through the many positive conversations we had with members of the public.

At the three-day Grand National Festival, a total of three horses died this year, which brings the death toll to 62 horses since 2000. Our messaging remained clear - animal welfare needs to be put before gambling profits and entertainment, and steps need to be taken to end this carnage which is occurring year after year. Our supporter action, which encouraged people to sign our official record to show their support for horse welfare improvements, was signed by more than 7,780 people.

We secured more than 125 articles in the media on the Cheltenham and Grand National Festivals on how horses are being sacrificed for people's entertainment.

launched our business without blood sports pledge

In April, at the Houses of Parliament, we launched our new initiative for ethical companies, the Business Without Blood Sports pledge. Companies were invited to commit to never promoting any activity that has links with fox hunting, game bird shooting and animal fighting.

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Our new community of like-minded businesses opposes animals being persecuted in brutal blood sports and supports our moves to end these barbaric activities. Animal welfare and the environment are key concerns for consumers and the way in which businesses operate increasingly reflects this.

We believe it's time for change and for businesses to get behind our drive to strengthen hunting laws in this country – and showing their compassion makes good business sense. More than 164 companies have signed the pledge, including Forest Green Rovers Football Club and the green energy firm Ecotricity. Our partners will play a key part in our campaigns to help raise our collective voices for animals during 2024.

collaborated to end animal racing

Greyhounds continue to lose their lives or are maimed at tracks up and down the country to generate profits for the gambling industry and people's entertainment. The sacrifice is cruel and flies in the face of animal welfare.

We continued our calls for greyhound racing to be banned in the UK after the governing body for the industry, the Greyhound Board of Great Britain (GBGB), published its annual figures showing the scale of injuries and deaths. Figures for 2022 showed that 4,354 injuries were sustained during races with 306 deaths among greyhounds used for racing, and 99 fatalities at trackside. Although deaths have reduced slightly since 2021, the injury rates remain consistent.

In Scotland, we joined eight other animal welfare organisations in a campaign called Unbound the Greyhound, calling on the Scottish government to end greyhound racing in the country. In Wales, the government is set to ask the Welsh public for their views on banning greyhound racing following a petition signed by 35,000 people calling for an end to this sport.

The League was asked to present at the Global Greyhound Conference, hosted by Grey2K last year at the University of Edinburgh. Along with others from across the international animal welfare sector, we had the chance to talk about the pointlessness of this sport for anyone other than those making a bet, those taking a bet, and those getting rich from both.

We are now members of the United for Greyhounds coalition and will be formulating a strategy on how to work together to ensure these dogs stop being used as a disposable commodity, that they stop disappearing and that they are not just numbers.

raised our voice in the media

In 2023, we were mentioned in 1,851 separate media articles. Our key messages such as 'It's time for change' and 'hunting laws need to be strengthened' featured in 743 of these articles.

The League appeared in 184 TV and radio items across the year including Channel 4 News, Sky News, BBC Regional News, ITV News, GB News, Talk Radio and LBC.

We had exclusives in national newspapers including the Times, Guardian, and Daily Mirror on issues such as the launch of the Time for Change Coalition, our national parks campaign and our concerns about fox hunting.

We also had a series of articles feature in publications across Wales in the run-up and following the ban on snares introduced by the Welsh government after a six-year campaign by the League.

As in previous years, hunting stories were part of the news agenda on Boxing Day, as hunts came out for their parades. In 2023 however, the coverage we secured locally, nationally, and internationally, also mentioned how strengthening the Hunting Act 2004 could be key in the next general election.

Our chairman Dan Norris was interviewed by Sky News and LBC radio stations discussing how trail hunting should be outlawed and the loopholes in the act closed, and how hunting should not be allowed on Ministry of Defence land.

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Press releases we sent to local news outlets, demonstrating that the finery of the Boxing Day Hunt parades masked some of the worst offenders for activities relating to illegal hunting, achieved widespread publication.

We worked with The Mirror on a story it ran which suggested hunting could be used as fuel to stoke the flames of a culture war as we head into the next election. We are aware the hunting community like to talk about “class attacks” by those of us who oppose blood sports, but we have always been clear that our campaign to end hunting for good is all about animal welfare and protecting proper rural values, nothing more.

In total, approximately 539,000 people read, watched, or listened to pieces about the League and our key messages to strengthen the Act on Boxing Day alone.

protected animals on our wildlife reserves

Last year was another varied and exciting year on the League’s wildlife reserves.

In June, we held our first virtual Baronsdown wildlife reserve event, giving supporters who are not able to visit in person the opportunity to learn about our vital work protecting wildlife. In October we ran our autumn rutting event giving supporters the opportunity to visit in person. Our supporters also took advantage of the photography hide on Baronsdown too.

We have always known that our wildlife reserves are special places for wildlife, but our recent additions to our database shows the diversity of species living on them. Our database now lists every species that has been identified on each reserve, totalling more than 2,000 species, with almost 700 of those being found on Baronsdown. We have carried out surveys to record birds, mammals, including bats, deer and dormice, butterflies, bees and other invertebrates, plants, fungi, mosses and lichens, and more. This knowledge allows us to better plan how the reserves are managed and to talk with authority to other organisations with an interest in wildlife.

At Cove Down, the joint nature restoration project with neighbouring landowners, continued to grow. The beavers built more leaky dams and created new areas of wetland that have benefitted a host of other wildlife. Our neighbours have brought in a group of white storks that will form the nucleus of a breeding colony, which will hopefully see storks in the skies over Devon for the first time in centuries. In addition, we have formed a partnership with a local college to allow students to use the site for field work and practical activities. This will provide practical help and valuable data, while improving the students’ employment prospects.

Unfortunately, hunting with dogs is still rampant in the countryside outside the League’s reserves. The three stag hunts continued to be a frequent threat to the deer that come and go freely to and from the reserves. Fox hunts continued hunting close to our boundaries, and occasionally hare and otter hunts came near to the reserves as well. We remained vigilant to the threat whenever we were aware that a hunt was in the area.

increased awareness of animal crimewatch

Our Animal Crimewatch reporting service continued to be a valuable source of intelligence and a vital service for the public to report suspected case of illegal activity relating to cruel sports.

Hunting with hounds remained the most common reason people contacted us, with 50 per cent of all contacts relating to this sport. Shooting animals accounted for eight per cent of all contacts and animal fighting 11 per cent. The remaining contacts related to other aspects of cruel sports.

worked with the electoral commission

In April 2022, a new elections bill was given Royal Assent and became law. The Elections Act 2022 introduced sweeping reforms across a number of different areas of our democracy and how elections are conducted. Included in the reforms were several elements that have an impact on the way the way that charities, or non-party campaigners, can campaign. This is obviously a subject that is very important to us.

In response to the new law, the Electoral Commission, who are the regulators for how elections are run, hosted a series of roundtables to gather expert insight into how the new legislation impacts non- party campaigners.

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Invitations were sent to the very few organisations that have significant experience in running campaigns during elections and could provide expert advice. The League was one of those asked to provide insight and feed into the writing of the Electoral Commission's new code for non-party campaigners. This vital new document informs how all third sector organisations go about campaigning for the causes that are important to them. To be a part of the select group chosen to contribute to this document is a huge recognition of the outstanding work that we do during elections of all types.

2024 priorities

Each year we set out our strategic priorities for the year ahead. As we approach our centenary year, we will reflect on what matters most and celebrate the progress made to protect our wildlife. The next 12 months will see a focus on securing manifesto commitments and policy positions from key political parties as we enter a general election year to ensure that hunting is banned once and for all across the UK.

end hunting with dogs

1. Secure manifesto commitments and policy positions from key political parties to strengthen the Hunting Act 2004 in the lead up to the general election
2. Produce the League's public policy proposals on the Hunting Act for the next government to implement
3. Harness Welsh government support for strengthening the hunting ban to ensure trail hunting does not return to National Resource Wales land
4. Continue work in Scotland to record behaviour patterns of fox hunts who continue to go out drag hunting or flushing to guns with two or more dogs
5. Gather evidence of the impact of fox hunts on wild animals and landowners to lobby politicians across the island of Ireland to support legislation to ban fox hunting

end shooting of animals for sport

1. Continue to be a driving force in the REVIVE coalition that focuses on land reforms to benefit animal welfare, the environment and social justice in Scotland
2. Continue to campaign for a full ban on snaring in Scotland, to be enacted in 2024
3. Gain Welsh government commitment to ban the caged breeding of game birds
4. Remain a key stakeholder through active engagement in National Resource Wales and Welsh government work on shooting issues including game bird release
5. Submit proposals to current government to introduce legislation that will end caged game bird breeding

end fighting of animals for sport

1. Implement a targeted online campaign to grow awareness of suspected dog fighting across the UK
2. Produce enhanced intelligence packages for law enforcement agencies on suspected incidents of dog fighting in the UK

win the hearts and minds of a broader audience

1. Attract new supporters to take our campaigning actions
2. Promote Animal Crimewatch as the go-to reporting service for cruelty in the name of sport through online awareness campaigns
3. Celebrate the League's centenary to engage new and existing supporters
4. Increase episodes of Leaguecast in the lead up to the next general election to secure and strengthen support
5. Develop League wildlife reserves to encourage more visitors

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People Reporting

It is people that set the tone and culture in any organisation and ours is both strong and intensely positive. We believe that putting our people first is not only the right thing to do for them but also for the League. We know that a truly engaged and included workforce, developed to its fullest potential will bring about the best outcomes for animals.

After the organisational restructuring in 2022, we have effectively integrated a new operational framework, leading to enhanced collaboration and efficiency. The positive impact is evident in key performance indicators (KPIs) related to our staff, including below- industry-average sickness rates and favourable responses in the annual staff engagement survey. This achievement is a direct outcome of a shared purpose across the charity and our compassionate approach to people-related processes.

fair remuneration

Ensuring equitable compensation for our staff remains a fundamental aspect of being an outstanding employer and ensuring the overall success of the charity.

We conducted a comprehensive review and benchmarking of charity benefits this year to ensure our competitiveness in the sector. Our findings revealed strong competitiveness amongst smaller charities.

Despite limited resources to allocate to staff training and development, we have remained steadfast in prioritising this crucial aspect. Recognising its significance not only for bolstering staff morale and retention but also for optimising skills to achieve our animal-related goals. In 2023 leveraging in-house expertise, fostering cross-team collaboration, and offering secondment opportunities enabled us to dedicate three days per employee to learning and development.

equality, diversity and inclusion (EDI)

Equality, Diversity, and Inclusion (EDI) have been focal points of our initiatives this year. We launched an ongoing awareness training programme, commencing with three internal workshops on neurodiversity and disability, inclusive leadership, and inclusivity and collaboration.

Our biannual EDI survey in early 2023 indicated across-the-board improvements in surveyed areas. An overwhelming 97 per cent of respondents feel the League provides an environment conducive to the free and open expression of ideas, opinions, and beliefs.

Our gender distribution has become more balanced, with a split of 55 per cent female and 45 per cent male, and our gender pay gap remains ahead of the benchmark, four per cent narrower than the national average gap in 2023.

The League's workforce now includes 10 per cent ethnically diverse individuals, with the pay gap slightly widened but still significantly better than the national average at the close of 2023. It's important to acknowledge that, with a total headcount of 40 staff at the year's end, any changes in personnel can significantly impact these statistics.

Please refer to the League Against Cruel Sports annual review 2023 for further information.

Sustainability Statement

Our commitment, driven by our dedicated Green Team, remains twofold: transforming our organisational practices to minimise our environmental footprint and safeguarding the natural environment across all our wildlife reserves.

Last year, the Green Team concentrated on garnering support from all staff for our sustainable work approach. To bring our sustainable policy to life, we developed a presentation distributed to all existing staff and integrated it into the new joiner induction process. Further reinforcement occurred as each staff member adopted an annual goal to assess the environmental impact of their work, with the objective of minimising this impact wherever feasible.

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Additionally, the Green Team initiated a carbon reduction challenge, offering staff guidance on incorporating more eco-friendly practices into their personal lives. This initiative led to various positive changes, such as the adoption of LED bulbs, the preference for walking over driving, and the inclusion of vegetarian and vegan days in their diets, among other endeavours.

Given our small organisational size, our most impactful contributions are made within our wildlife reserves. Last year, staff actively volunteered at the reserves, participating in tasks like painting, building maintenance, and pollinator counting-an essential data-gathering activity enabling us to monitor changes in pollinator (flower-visiting insects) populations.

Although we generally manage the wildlife reserves in a low input manner, without the use of artificial pesticides, herbicides or fertilizers, we are always looking for ways to improve our overall sustainability by adopting new methods and equipment, and by working in partnership with other landowners.

To help us reduce our carbon footprint, we finally replaced a couple of our very old petrol driven brushcutters that have done at least twenty years hard labour, with rechargeable, electric models. These new machines are quieter, and better for the environment and the operators, as there are no longer two- stroke fume emitting engines.

We are also investing in a small, mobile sawmill, which will allow us to make good use of some of the timber that falls down each year or is felled as part of our woodland management. We will be able to make posts and planking that can be used for fencing and the construction of nest boxes and reduce the need for us to buy expensive, and often imported, timber.

An altogether different aspect of our sustainability drive is the measures that we are taking to mitigate the effects of climate change on the nature recovery project at the Cove Down wildlife reserve. In partnership with neighbouring landowners, we are allowing space for wildlife to recover with minimal intervention and after just a few years this has already seen positive results. The woodland, scrub and grassland, and the wetland areas created by the local beavers, are all great natural ways of capturing carbon from the atmosphere and storing it away. A local college has now come on board with the project and students have started using the site to learn practical field skills, which will help us to gain important data and them to improve their employment prospects.

We have agreed in principle to join a coalition of landowners, led by the National Trust Arlington Estate, in a Landscape Recovery Scheme that plans to restore and connect wildlife habitats across a large area of North Devon. The League's Cowley Wood wildlife reserve is already a fantastic example of the Atlantic Rainforest that once covered much of the region, and it would be great to see it eventually extend over neighbouring land.

Fundraising Review

Our vision is to create a kinder society where persecuting animals for sport is in the past. The League's fundraising strategy is full of passion and purpose, it's not just about raising funds; it's about building connections with like-minded people who are devoted to protecting animals. Every supporter is an ally in our mission to redefine what is acceptable and inspire change. Our commitment is weaved into every part of our fundraising programme. We aspire to be transparent, open, and dedicated in our approach - that is our promise.

Diverse approaches, one goal: Our engagement with the public uses a variety of fundraising methods: from individual one-off donations from direct mail, email, social media, online communications, and our supporters' magazine, Protect; regular donations by direct debit and standing orders; payroll giving; gifts in wills; gaming including our League Lotto and Lucky League raffle; and by selling merchandise. These are all vital ways to both raise awareness and funds to support our work.

Guided by best practice: The League is a paid member of the Fundraising Regulator, follows the Code of Fundraising Practice and is a member of the Gambling Commission and the Lotteries Council. We are also registered with the Information Commissioner's Office.

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Collaboration with experts: Our internal fundraising team manages most of our fundraising activity, but we do sometimes join forces with carefully selected professional partners with unique expertise to amplify our impact in the areas in which we have less experience.

Listening to our supporters: We are committed to ensuring we treat our supporters and the public sensitively, fairly and respectfully, taking care to protect those who may find themselves in vulnerable circumstances. Our Supporter Services team members are fully trained to recognise potentially vulnerable people they may speak to. Our approach is in line with the requirements of the Charities (Protection and Social Investment) Act 2016.

Our complaints policy is clearly published on our website and outlines how to make a complaint. During 2023, we received three fundraising complaints. All complaints were resolved by our in-house Supporter Services team, none were escalated to the Fundraising Regulator. We regularly share supporter feedback across the fundraising team and no complaint is ever disregarded.

Empowering choice: We are registered with the Fundraising Preference Service which enables individuals to opt-out from receiving fundraising communications from us. Last year we actioned three requests from this service, compared to five requests in 2023.

Data integrity: We believe our supporters should trust us and look forward to hearing from us. We provide communication opt-out opportunities in all interactions to enable supporters to update their personal preferences. We respect our supporters' privacy and have robust Supporter Privacy, Cookies and Complaints Policies available to view on our website. If someone no longer wants to hear from us, we respect their wishes. We take our data handling responsibilities very seriously and have a strong General Data Protection Regulation compliant approach to data management. We believe our supporters should be fully informed as to how, when and where we use their personal data in our work.

Structure, Governance and Management

The League Against Cruel Sports is a charity registered with the Charity Commission for England and Wales (Registration No. 1095234) and the Office of the Scottish Charity Regulator (Registration No. SC045533). It is also a company limited by guarantee registered in England and Wales (Company Registered No. 04037610). Its objects and powers are set out in its Memorandum and Articles of Association.

The Charity has a wholly owned subsidiary, the League Against Cruel Sports (UK) Limited, which is a private company limited by shares incorporated in England and Wales (Company Registered No. 02880406). Its principle activity is to act solely as a subsidiary company for carrying out trading activities on behalf of The League Against Cruel Sports charity. The company did not trade in 2023.

The governing body of the Charity is the Board of Trustees, comprising of not fewer than three nor more than twelve unpaid members. The Board meet at least three times a year to review performance against its plans, approve future financial plans based on the agreed strategy, setting policies and to make any decisions necessary to its governance and strategic direction. The Board has ultimate responsibility for the conduct and financial stability of the Charity group. The Finance, Risk and General purposes Committee is a sub-committee of the Board and also meets regularly to consider issues appertaining to the Charity group and informs the wider Board. As at December 2023 the Committee members were Dan Norris, John Hughes, Alan Tapp and Astrid Clifford.

Day-to-day financial responsibility and managerial control are delegated by the Board to the Chief Executive Officer. The Chief Executive and Senior Management Team meet monthly to discuss operations and financial performance.

Trustees are appointed by a majority of the voting members at the Annual General Meeting (AGM) for a term of up to three years or can be co-opted by the Board of Trustees until the next AGM. A comprehensive recruitment exercise is undertaken for the appointment of new Trustees to ensure the Board have the depth and breadth of skills and experience necessary to be an effective Trustee of The League Against Cruel Sports. The Board appoints a recruitment panel which undertakes the selection process, carries out interviews, and makes

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recommendations to the Board for their approval. One trustee resigned during the year, we recruited a new trustee after the year end in February 2024 and two trustees resigned in April 2024.

New Trustees attend an induction day at the League's headquarters, to learn about the Charity's mission, strategy and objectives. They also learn about their role and responsibilities as a Trustee. We also use the opportunity for them to meet and speak with the League staff. The Trustees receive regular, in house training on new policies and initiatives, and are provided with on-line resources regarding Trustee governance training/ guideline updates.

The Charitable Company has made qualifying third-party indemnity provisions for the benefit of its directors which were made during the year and remain in force at the date of this report.

Remuneration Policy

The Board of Trustees determines the Chief Executive's salary and reviews this each year, in line with the Charity's pay policy. The Board also approves recommendations made by the Chief Executive on any staff pay changes as a result of the annual staff pay review.

Our approach to remuneration of staff is designed to ensure we can attract and retain people with the passion, commitment and talent we need to deliver our mission. We aim to pay competitively in the not-for-profit sector within the context of affordability, using external salary survey to benchmark our salaries against other similar charities.

The annual pay increases are normally awarded in January each year taking into account pay inflation, organisational affordability, and any mandatory statutory increases. Our remuneration policy approach is applied consistently across the organisation, through our annual pay review process.

The League has committed to paying our employees no less than the real living wage and as such is accredited by the Good Business Charter.

Financial Review

In the wake of an extremely challenging year in 2022 where we had to make a number of difficult and stringent business decisions due to the global economic uncertainties and the resultant cost of living crisis, the planning for 2023 was based on the League reflecting on its strategic priorities and refocusing its resources accordingly whilst upholding our status and influence in the animal welfare sector and without diminishing the strength and reach of our campaigning work.

Of course, there are so many worthy campaigns involving animals persecuted in the name of sport and entertainment we would want to tackle if money was no object but the reality of every charity, particularly at this current time, is balancing the books ensuring we remain a stable and sustainable organisation fit for a future world we can only forecast to the best of our knowledge and abilities.

With continuing economic issues and no sign of relief, 2023 income targets were prudently set balanced against a realistic expenditure plan which would still deliver on our campaigning objectives. However, during the year ongoing HMCTS probate processing delays exacerbated legacy income's already underlying capricious nature. Only at the end of 2023 were we starting to realise progress on legacy estates financially, with significant value estate values materialising early in 2024.

Fundraising has traditionally been the source of income where we have greater influence, but general UK cost of living pressures had still not yet been fully resolved in the year and therefore we had to continue with attentive monitoring and management of the resultant supporter income risk. However, once more our dedicated supporters commitment and resilience meant that the League was able to achieve its fundraising target even during these still troubling times for us all as individuals. The League never takes its supporters' income for granted and we value our continuing public support, and in return we will not be complacent in ensuring the League continues to be the voice for animals persecuted in the name of sport supported by robust financial management and future financial sustainability.

THE LEAGUE AGAINST CRUEL SPORTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Ever mindful of our finances, the League Trustees, management and staff worked diligently to deliver quality programmes and campaigns achieving our 2023 objectives, and also delivering this with savings on budget. Ultimately in outperforming our income expectations coupled with tight expenditure budgetary control the final result was that the League realised a £467k surplus for the year, a larger surplus than was originally budgeted. This result means that the League has managed to recoup a large proportion of the 2022 £587k deficit.

For 2024 the League is in a stronger financial position and in addition to our ongoing campaigns and programmes we are able to invest in a 2024 General Election campaign, recognising the opportunity this brings to ban hunting altogether through political commitments coupled with tougher legislation, and we will be investing further in supporter acquisition development and marking our centenary with planned celebrations. Our strategic campaign programmes and investments are underpinned by our clear, robust five year financial plans. We are mindful that the world economy continues to be challenging, particularly for the Charity sector, but we take comfort knowing that we have the necessary reserves and adaptability to help us deal with any further financial challenges ahead.

Income

Total group income for the year was £2.9m, an increase of 1 percent on last year. The League reports on three key areas of income generation performance: legacies, donations and memberships. Although we also generate income from our trading activities and investment income from cash deposits.

Legacy income was 4 percent higher than last year at £1.6m and represented 55 percent of our total income for the year. At the start of the year performance was lower than expected likely due to the impact of the HMCTS probate processing delays, however at the year-end legacy income significantly increased resulting in an exceptional legacy accrual debtor. The League's legacy pipeline remains strong and charity sector reports remain optimistic about future increases in charitable legacy giving. Legacy income is forecast to remain a significant and critical income source for the League in achieving its ambitions. For all charities, legacies are difficult to predict in terms of the amount and timing of receipt, but we work hard to manage this situation as best as we can.

Donations and gifts income amounted to just under £1.1m for the year, a decrease of 1 percent on last year, and represents 36 percent of our total income for the year. As mentioned above, we appreciate that our supporters will have been impacted by the economic issues over the last few years but despite this so many continue to generously donate what they can, as they can see the achievements the League are still able to make even through these testing times. Our 2023 fundraising campaigns included four themed appeals in the year: For The Foxes, Silent Heroes, Cub Hunting: Stop the cruelty and Be a Boxing Day Hero, three email appeals, and three issues of our Protect magazine to inform and encourage supporter action.

Income from membership fees have reduced to £93k as many new supporters prefer our regular giver supporter package to the more traditional membership. We always value our loyal members alongside our regular giver supporters and appreciate their enduring commitment to help the League achieve its charitable objectives through their day-to-day support of our work and their participation of 'on the ground' action.

Other trading income was £107k. Although 25 percent lower than last year this is mainly due to merchandise income as a result of a change in the way we produce and delivery our League merchandise. During 2023 we transitioned to products being made to order, in this way the League receives commission from sales with the benefits that we save money by not holding stock and is a more ethical solution as there is no production waste, our new products use natural materials and sustainable packaging, and finished products can be sent for recycling. Raffle and Lotto sales were a small increase on last year.

Expenditure

Total resources expended in furtherance of our charitable objectives for the year was £2.5m, a decrease of £1m or 29 percent on last year. Three-quarters of the decrease relates to staff costs as a result of the staff changes we had to make in 2022, as detailed in note 6 to the accounts. The decrease in expenditure was distributed across our charitable activity delivery and our support functions. Overall, including an allocation of support costs, charitable activities expenditure was £2m for the year, a decrease of 34 percent on the previous year, and

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

fundraising costs were £453k, an increase of 13 percent, as we aimed to secure our income generation following the impact of global economic issues over the last few years.

Expenditure on our four core charitable activities amounted to 80 percent in total with 18 percent spent on fund raising publicity and trading, and 2 percent on governance. During the year the average number of staff employed decreased from 58 to 42, and by the year end the staff complement was 40.

The League continues to exercise strict cost control supported by robust financial processes and procedures. We are always mindful to obtain the best value for money when spending every penny of our supporter donations on our charitable aims, but also to spend within the parameters of our ethical procurement policy.

Balance Sheet

As at the year end the Group had total net assets of £4.1m; represented by fixed assets (mainly freehold land and buildings) of £1.6m, cash deposits of £1.6m, other current assets of £1m and current liabilities of £0.1m.

Group funds consist of £4m unrestricted funds (2022: £3.5m) and £0.1m of restricted funds (2022: £0.1m). At the year-end there were designated funds totalling £1.7m by the Board of Trustees (2022: Nil). The funds purposes are detailed in note 13 to the financial statements.

Despite the challenging year in 2022 for the whole sector, the League has re-stabilised its finances by the 2023 year-end and with robust future financial plans in place, total reserves/net assets continue to provide the Group with a strong working capital base for 2024 and beyond.

Reserves Policy

Reserves are key in ensuring the long-term viability of the Charity. The Board of Trustees regularly monitors the level of retained reserves, when reviewing financial performance in the management accounts, and reviews the overall reserves policy annually as part of the five year financial plan review. Our policy remains in line with the Charity Commission's advice on managing charity reserves over the current economic climate.

Our reserves policy is based on a risk identification approach calculating an appropriate level of unrestricted reserves to cover our contractual commitments, working capital requirements, and to manage possible fluctuations in future income levels; this calculation also takes into account our fixed asset holdings. Our five-year financial planning aims to achieve a target level of reserves to cover all these identified risks and ensure we have long term financial stability.

At the financial year end the amount of free unrestricted reserves available for general purposes was £2.4m, of which £1.7m has been designated by the Board of Trustees for specific purposes including income and expenditure risk management and investment into the upcoming 2024 General Election campaign and building our supporter base. Whilst total free reserves are more than our historic levels they are within our target range required to provide sufficient financial stability given the current risks the League is potentially exposed to, as detailed in the Risk Management section on page 25. After taking into account the designated funds, reserves provide three months operational expenditure cover. With the continuing economic uncertainty and sustained high inflation, the Board feels it is appropriate to maintain this level of reserves, including setting aside specific designated funds, to ensure the stability and sustainability of the Charity until the economy recovers and funding confidence returns to previous levels.

The Board will continue to regularly monitor the League's performance against its agreed plans.

Investment Policy

With the continuing instability of the stock markets, the Trustees have agreed that stocks and shares given to or left to the League should be sold at the earliest beneficial opportunity. There was no loss on any investments received or sold during the year. The ongoing uncertainty of the markets has led to the Trustees continuing their policy of holding reserves in either property or cash deposits. Cash deposits are spread over a number of

THE LEAGUE AGAINST CRUEL SPORTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

authorised firms to take advantage of the Financial Services Compensation Scheme and to reduce the potential risk of any losses occurring. As at the year end, 18 percent of these funds are available for instant access, and the remaining deposits have notice periods and are repayable within five months.

The policy will be reviewed by the Trustees during 2024 with due regard to our forecast cash flow requirements.

Public Benefit

The Charities Act 2011 requires that Trustees explain in their annual report how it is that their activities demonstrate the public benefit of their work within the meaning of the Act.

In charity law the advancement of animal welfare is recognised as a charitable purpose. The League's main objective is to prevent or reduce cruelty to animals in the name of sport. Whilst the League may use a number of different means to further this objective and will strive to push at boundaries, it is careful to ensure that it remains within the remit of its charitable objectives and within the strict parameters of charity law at all times.

Examples of the League's work are:

- The investigation and monitoring of possible wildlife offences;
- Informing and educating on the impact of the Hunting Act 2004, including amendments or repeal;
- Informing and educating the public about the cruelty aspect of using animals for 'sporting' purposes;
- Informing and educating the public about animal welfare problems associated with 'sport' such as the use of snares and the intensive production of 'game' birds;
- Liaison with elected officials who have the power to both enforce the law and to enhance it.

Internal Controls and Risk Management

The Trustees are responsible for ensuring the League group has a sound system of internal control to safeguard its assets and funds, and for ensuring that its assets and funds are used only in furtherance of the League's objectives. The system of internal control is intended to manage appropriately rather than to eliminate risks and to provide reasonable rather than absolute assurance. The Charity is one that arouses strong passions and potential threats to it are ever present, particularly from those who challenge its very existence, credibility, and direction.

Trustees have developed an effective risk management framework for the assessment of major risks to which the Charity is exposed, that has been used successfully throughout the year. The assessment and documentation of risk is carried out by the Senior Management Team led by the Chief Executive Officer, supported by the Finance Director, both of whom have considerable experience and expertise in this area. Risk factors are identified and assessed for scale, and each risk is assigned to a member of the Senior Management Team to take responsibility for identifying the steps needed to manage or mitigate the risk. These risk assessments are documented in a risk register and are reviewed on a regular basis to ensure that new risks are identified and that actions proposed to mitigate or manage risks are being undertaken. The risks to the Charity are also assessed and reviewed by the Trustees quarterly through the Finance Risk and General (FRAG) Committee, with a subsequent update to the full Board at their quarterly meeting. The CEO also raises specific risks at his weekly call with the Chair and Honorary Treasurer.

The Charity continues to benefit from strong and consistent management and governance, and the dedication and active engagement of its staff. Key indicators of the strength of the Charity include retention, sickness and absence rates being a fraction of the national average, with long serving directors providing the firmest of foundations on which the Charity can operate effectively.

The Charity maintains a risk register that outlines all of the risks it is facing and what actions we have in place to mitigate these risks. These mitigations vary according to the type of risk and although mitigations can be put in place, they cannot eliminate the risk completely.

The register is reviewed regularly by management and quarterly by the Board.

Our current top risks are considered to be:

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Impact of economic uncertainty on our fundraising income. Global instability is still impacting on the UK bringing with it high levels of uncertainty in the economy. Low growth, coupled with high inflation and a relatively high tax burden are putting pressure on the public's finances and this in turn creates a high risk to the Charity from a decline in donations. This makes it difficult to predict future income with certainty and with it, the ability to plan beyond the very near term. We mitigate against this risk as best as we can through our ongoing, valuable supporter services and development tools which helps to maintain our supporter engagement and commitment, and we aim to strengthen our fundraising base over 2024 with investment into a supporter acquisition programme.

2. Delays to legacy income. The risks to our income are compounded by well-publicised delays at HMCTS in the granting of probate affecting the charity sector. Although the quantum of legacies remains largely unaltered, lengthy delays in releasing monies continue to impact our cash flow. HMCTS have hired an additional 100 staff to alleviate matters, but it is not known how long it will be until the backlog is cleared and when we will see an improvement in the timeliness of legacy receipts. Until then, the previously reliable forecasts in our legacy income and cash flows remain very difficult to predict and affect our medium-term planning. With specialist, internal legacy resources we continually monitor the charity legacy market and communicate effectively with other charity legacy teams to resolve issues promptly. We are also able to manage adverse legacy fluctuations by incorporating legacy risk into our reserves policy.

3. Inflation impact on expenditure. After over a decade of low inflation in the UK, 2022 saw exceptionally high levels of inflation which although have halved over 2023 still remain relatively high. High inflation not only increases our immediate purchasing and payroll costs, but also adds greater uncertainty on future cost planning. If inflation is not brought down further this will continue to put severe pressure on the real value of the money we have available to deliver our charitable objects. In our financial planning we are prudent in our cost planning and provide further protection by incorporating an element of adverse expenditure risk within our reserves policy.

4. Ability to maintain reserves. Although 2023 was a re-stabilisation of our finances and brought a welcome surplus result for the year, as discussed above, there are still factors at large which could undermine the strength of our financial reserves: continuing political and economic upheaval, high inflation and individuals' financial security. The perception is that the world continues to be a much more uncertain and dangerous place and unexpected events could have a significant impact on our reserves and the ability to continue operating at our current level. Due to these continuing uncertainties the League's reserves are currently held at a higher level than normal to provide increased mitigation from this risk at this time; this level is re-evaluated each year during our five year financial planning cycle, based according to our forecast business need.

5. Data security. Well publicised increases in the incidence of hacking and other data breaches, and the significant penalties they attract, are a risk to the Charity as to all organisations. Included in these risks are ransomware attacks and the hacking of accounts, which threaten both the finances and the reputation of the Charity. The Charity remains committed to data protection and is fully aware of the potential impacts any breaches could have on our ability to deliver our charitable objects. During 2023 we carried out a data security audit and independent data penetration assessments, as well as two major upgrades to some of our core IT systems. In 2024 we will be progressing these review findings to further modernise and strengthen the League's data security.

6. Reputational. The Charity operates in a friction environment where opinions are strong, and where some third parties actively seek to diminish the reputation of the Charity for their own ends. We are fully aware of these risks and we will actively seek to challenge those individuals or organisations that seek to unfairly, or unlawfully, diminish the Charity or those therein. Alongside this, the safety and welfare of the League's trustees, staff and supporters is a primary consideration in all work we undertake, and we actively promote and pride ourselves on our openness and welfare support systems.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' Responsibilities

The Trustees, who are also the directors of The League Against Cruel Sports for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

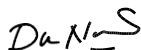
In so far as the Trustees are aware:

- There is no relevant information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

A resolution proposing that Haysmacintyre LLP be reappointed as auditors of the company will be put to the members. This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the Board of Trustees



Dan Norris
Chair
Dated: 8 May 2024

THE LEAGUE AGAINST CRUEL SPORTS

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE LEAGUE AGAINST CRUEL SPORTS

We have audited the financial statements of League Against Cruel Sports for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, the Group and Charitable Company Balance Sheet and the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of 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 group's and parent charitable company's affairs as at 31 December 2023 and of the charitable company's net movement in funds, including the income and expenditure, 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 6 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 Group 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report and the Chair's statement. 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

THE LEAGUE AGAINST CRUEL SPORTS

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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 the audit:

- the information given in the Trustees' Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) require us to report to you if, in our opinion:

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

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 27, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable 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.

THE LEAGUE AGAINST CRUEL SPORTS

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Irregularities, including fraud, are instances of noncompliance 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:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to fundraising regulations, GDPR and Charities Act 2011, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and the application of FRS 102, income tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimate. Audit procedures performed by the engagement team included: -

- Enquiries of management regarding correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular, journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Adam Halsey (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditors
Date: 15 May 2024

10 Queen Street Place
London
EC4R 1AG

THE LEAGUE AGAINST CRUEL SPORTS

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	2,742,131	43,271	2,785,402	2,739,015
Other trading activities	3	106,746	-	106,746	143,073
Investments	4	51,682	-	51,682	19,538
Total income		2,900,559	43,271	2,943,830	2,901,626
Expenditure on:					
<u>Raising funds</u>					
Fundraising and publicity costs	5	399,269	-	399,269	308,758
Costs of trading activities	5	53,539	-	53,539	92,915
		452,808	-	452,808	401,673
<u>Charitable activities</u>					
End Hunting with Dogs	5	799,289	10,530	809,819	1,431,979
End Shooting of Animals for 'Sport'	5	439,522	641	440,163	612,107
End Fighting of Animals for 'Sport'	5	152,533	-	152,533	122,662
Win Hearts and Minds	5	599,568	21,893	621,461	920,443
		1,990,912	33,064	2,023,976	3,087,191
Total expenditure		2,443,720	33,064	2,476,784	3,488,864
Net income/(expenditure)		456,839	10,207	467,046	(587,238)
Fund balances at 1 January		3,530,142	99,624	3,629,766	4,217,004
Fund balances at 31 December		3,986,981	109,831	4,096,812	3,629,766

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

All income and expenditure derive from continuing activities.

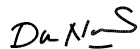
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

During 2023 a new accounting system was installed which has resulted in a change in the analysis of expenditure. The expenditure analysis in 2022 has been restated for comparative purposes.

THE LEAGUE AGAINST CRUEL SPORTS
CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	7		1,620,972		1,632,610
Current assets					
Stocks	9	18,666		20,512	
Debtors	10	1,007,023		460,971	
Cash deposit investments		1,439,490		1,328,827	
Cash at bank and in hand		121,337		293,546	
			<u>2,586,516</u>		<u>2,103,856</u>
Liabilities					
Creditors: Amounts falling due within one year	11	(110,676)		(106,700)	
Net current assets			<u>2,475,840</u>		<u>1,997,156</u>
Total assets less current liabilities			<u>4,096,812</u>		<u>3,629,766</u>
Creditors: Amounts falling due after more than one year			-		-
Total net assets			<u><u>4,096,812</u></u>		<u><u>3,629,766</u></u>
Income funds					
Restricted funds	13		109,831		99,624
<u>Unrestricted funds</u>	13				
Designated funds		1,726,000		-	
General unrestricted funds		2,260,981		3,530,142	
Total unrestricted funds			<u>3,986,981</u>		<u>3,530,142</u>
Total group funds			<u><u>4,096,812</u></u>		<u><u>3,629,766</u></u>

The financial statements were approved by the Board and authorised for issue on 8 May 2024 and signed on behalf of the Board of Trustees by



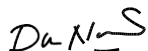
Dan Norris
Trustee

Company Registration No. 04037610

THE LEAGUE AGAINST CRUEL SPORTS
CHARITABLE COMPANY BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	7		1,620,972		1,632,610
Investment in subsidiary	17		12		12
			<u>1,620,984</u>		<u>1,632,622</u>
Current assets					
Stocks	9	18,666		20,512	
Debtors	10	1,007,023		461,029	
Cash deposit investments		1,439,490		1,328,827	
Cash at bank and in hand		71,724		242,470	
		<u>2,536,903</u>		<u>2,052,838</u>	
Liabilities					
Creditors: Amounts falling due within one year	11	(112,081)		(106,700)	
			<u>2,424,822</u>		<u>1,946,138</u>
Net current assets			<u>2,424,822</u>		<u>1,946,138</u>
Total assets less current liabilities			<u>4,045,806</u>		<u>3,578,760</u>
Creditors: Amounts falling due after more than one year			-		-
Total net assets			<u><u>4,045,806</u></u>		<u><u>3,578,760</u></u>
Income funds					
Restricted funds	13		109,831		99,624
<u>Unrestricted funds</u>					
Designated funds		1,726,000		-	
General unrestricted funds		2,209,975		3,479,136	
		<u>3,935,975</u>		<u>3,479,136</u>	
Total unrestricted funds			<u>3,935,975</u>		<u>3,479,136</u>
Total charity funds			<u><u>4,045,806</u></u>		<u><u>3,578,760</u></u>

The financial statements were approved by the Board and authorised for issue on 8 May 2024 and signed on behalf of the Board of Trustees by



Dan Norris
Trustee

Company Registration No. 04037610

THE LEAGUE AGAINST CRUEL SPORTS
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cashflows from operating activities					
Net cash used in operating activities	a		(92,960)		(122,067)
Cashflows from investing activities:					
Interest from investments		51,682		19,538	
Purchase of tangible fixed assets		(20,268)		(1)	
Net cash provided by/ (used in) investing activities			31,414		19,537
Change in cash and cash equivalents in the reporting period			(61,546)		(102,530)
Cash and cash equivalents at the beginning of the reporting period			1,622,373		1,724,903
Cash and cash equivalents at the end of the reporting period	b		1,560,827		1,622,373

a) Reconciliation of net income/(expenditure) to net cash from operating activities

	Notes	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)		467,046	(587,238)
Adjustments for:			
Depreciation	7	31,906	27,875
Interest from Investments	4	(51,682)	(19,538)
Decrease/(increase) in stocks		1,846	(6,490)
(Increase)/decrease in debtors		(546,052)	484,381
Increase/(decrease) in creditors current		3,976	(21,057)
Net cash used in operating activities		(92,960)	(122,067)

b) Analysis of cash and cash equivalents

	2023 £	2022 £
Deposits	1,439,490	1,328,827
Cash in hand	121,337	293,546
Total cash and cash equivalents	1,560,827	1,622,373

The cash deposits are invested over a wider range of regulated financial institutions to improve the security of the cash reserves and to take advantage of the Financial Services Compensation Scheme protections. At the end of the financial year all deposits have notice periods of less than five months and all are repayable within five months.

The movements in net debt are all shown in the main cashflow statement.

THE LEAGUE AGAINST CRUEL SPORTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Information

The League Against Cruel Sports is a registered charity in England and Wales (charity number 1095234) and in Scotland (OSCR charity number SC045533), and a company limited by guarantee (Company Registered Number 04037610) and domiciled in the UK, and is a public benefit entity.

The address of the registered office is: New Sparling House, Holloway Hill, Godalming, Surrey , GU7 1QZ.

1 Accounting Policies

1.1 Accounting convention

The financial statements have been prepared in accordance with 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) – Charities SORP 2015 (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The League Against Cruel Sports meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Basis for consolidation

The financial statements consolidate the results of the Charity and its wholly owned subsidiary League Against Cruel Sports (UK) Limited on a line by line basis. A separate Statement of Financial Activities and income and expenditure accounts are not presented for the Charity itself following the exemptions afforded by section 408 of the Companies Act 2006 and paragraph 397 of the Statement of Recommended Practice.

1.3 Key judgements and assumptions

In the application of the Charity's accounting policies the Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The key judgments and assumptions are legacy accrual and depreciation which are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

1.4 Going concern

Based on the level of reserves held at the year end and the latest five year financial plans the Trustees are confident that The League Against Cruel Sports is financially secure in its immediate future for the next 12 months and that on this basis the Charity is a going concern.

The Trustees regularly review detailed financial budgets and forecasts, which are adjusted to take into account revised assumptions and events. Where such forecasts indicate a potential problem corrective action is taken to protect the future viability of the Charity. The key risks assessed are described in the Trustees' Annual Report.

The trustees believe there are no material uncertainties concerning the going concern status of the charitable group.

1.5 Charitable funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds are amounts of unrestricted funds which have been earmarked at the discretion of the Trustees for particular future purposes.

Unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the objectives of the Charity.

THE LEAGUE AGAINST CRUEL SPORTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1.6 Income

All income is included in the statement of financial activities when the charity is legally entitled to the income, the amount can be measured with reasonable accuracy and its receipt is probable.

In respect of legacy income, the Charities SORP requires legacy income to be recognised when it is receivable unless it is incapable of financial measurement. The Charity mainly receives pecuniary and residuary legacies and accounts for them as receivable when (i) entitlement has been established (ii) receipt is probable and (iii) the sum involved is measurable. All three tests must be met for the League to accrue a legacy. Entitlement exists when grant of probate has been received evidencing that a gift has been left to the Charity and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Probability exists when there is grant of probate, the executor is satisfied that there are sufficient funds to pay and in the case of residuary legacies that final accounts have been agreed. Measurability is the estimate of the fair value of the income receivable based on the information available, but measured or estimated with sufficient reliability.

Donations income and membership subscriptions are recorded when received.

Grant income is accounted for as the charity earns the right to consideration by its performance.

Investment income is included in the Statement of Financial Activities on a receivable basis.

Income derived from other trading activities are recognised when the goods are dispatched. Income derived from trading relates to primary purpose trading which is acceptable under charity law and exempt from taxation.

1.7 Expenditure

Expenditure is accounted for on an accruals basis and allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis to reflect the use of the resources. Where support costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources as shown in note 5.

Fundraising and publicity costs represent direct and apportioned costs relating to supporter recruitment and maintenance and fundraising activities and events.

Costs of trading activities represents direct and apportioned costs relating to the sale of merchandise and other sales of goods.

Charitable activity expenditure represents direct and apportioned costs relating to carrying out our strategic objectives as set out in the Trustees Annual Report.

Support costs include governance, staff, office and general management costs including human resources, IT and the finance function incurred to support income generation and delivery of the charitable activities. Support costs also include irrecoverable VAT where it is not able to be directly attributed to specific activities, where this is not possible irrecoverable VAT costs are apportioned.

Governance costs represent direct and indirect costs incurred relating to strategic management and compliance with constitutional and statutory requirements.

1.8 Tangible Fixed Assets and Depreciation

Tangible fixed assets are initially measured at cost and subsequently stated at cost less depreciation.

The Group's capitalisation threshold is £5,000, such that fixed assets costing less than this amount are not capitalised and are therefore included in resources expended under the appropriate heading.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% straight line per annum
Refurbishments	10% straight line per annum
Sanctuary improvements	20% straight line per annum
Equipment, fixtures and fittings	25% reducing balance per annum
Motor vehicles	25% reducing balance 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 recognised in net income/(expenditure) for the year.

When freehold land is disposed of, but sporting rights are retained, the value of these rights is written down to £1 as they are not considered to have a residual or realisable value for the Group.

At each reporting end date, the Group 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.

THE LEAGUE AGAINST CRUEL SPORTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1.9 Stock

Stock is stated at the lower of cost and net realisable value. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stock to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held on 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. During the year the Group had no bank overdrafts.

For the purpose of the cash flow statement, cash comprises cash in hand and short-term deposits.

1.11 Financial instruments

Financial instruments are recognised in the Group and Charity balance sheets when the Group or Charity becomes party to the contractual provisions of the instrument.

The League Against Cruel Sports Group has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise trade and other creditors. Financial assets and Financial liabilities classified as receivable or payable within one year are not amortised.

Investment in the subsidiary undertaking is held at cost less impairment.

1.12 Leases

Rentals incurred under operating leases are charged to the SOFA on a straight line basis over the period of the lease. Incentives are treated as income and are credited to the SOFA on a straight line basis over the period of the lease.

1.13 Employee pensions

The Group operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.14 Value Added Tax

Value Added Tax is partially recoverable by the Group, and as such the irrecoverable portion of VAT is included as a cost in the SOFA and asset values.

1.15 Taxation

The League Against Cruel Sports charitable company is exempt from Corporation Tax on the grounds that it is a charity and all of its income is applied for charitable purposes.

League Against Cruel Sport (UK) Limited is not operated for profit.

1.16 Debtors

Trade and other debtors are recognised at the amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts.

1.17 Creditors

Creditors are recognised where the Group and Charity has a present obligation resulting from past events that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at the settlement amount allowing for any trade discounts.

THE LEAGUE AGAINST CRUEL SPORTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Legacies receivable	1,625,565	-	1,625,565	1,562,355
Donations and gifts	1,022,594	43,271	1,065,865	1,072,337
Grants receivable	752	-	752	4,103
Membership fees	93,220	-	93,220	100,220
	2,742,131	43,271	2,785,402	2,739,015

2022 income includes restricted funds of £nil Legacies receivable and £16,193 Donations and gifts.

At the end of the financial year, the Charity has been advised of a number of legacies which indicated the League as a beneficiary. These have not been included in the Statement of Financial Activities as the Charity's final entitlement has not yet been established by the executors. The estimated values for these legacies amounts to approximately £1.9m (2022: £1.6m). Many of these legacies are residual legacies where the timing of receipt is uncertain.

Grants receivable relates to the Government Energy Support scheme £752 (2022: £1,147), and other grants £nil (2022:£2,956).

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Raffle and lotto ticket sales	79,072	-	79,072	76,647
Timber sales	-	-	-	7,284
Merchandise and other sales of goods	27,674	-	27,674	59,142
	106,746	-	106,746	143,073

There were no restricted funds received in 2022.

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Interest receivable	48,082	-	48,082	15,932
Rental income	3,600	-	3,600	3,606
	51,682	-	51,682	19,538

There were no restricted funds received in 2022.

THE LEAGUE AGAINST CRUEL SPORTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5 Expenditure

	Direct Staff costs £	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
Raising funds					
Fundraising and publicity costs	107,004	204,559	87,706	399,269	308,758
Costs of trading activities	8,970	44,569	-	53,539	92,915
	115,974	249,128	87,706	452,808	401,673
Charitable activities					
End Hunting with Dogs	494,248	137,681	177,890	809,819	1,431,979
End Shooting of animals for 'Sport'	246,085	97,389	96,689	440,163	612,107
End Fighting of animals for 'Sport'	81,943	37,084	33,506	152,533	122,662
Win Hearts and Minds	435,134	49,813	136,514	621,461	920,443
	1,257,410	321,967	444,599	2,023,976	3,087,191
Total expenditure	1,373,384	571,095	532,305	2,476,784	3,488,864

Analysis of Support costs

	Governance costs £	Staff costs £	Office and admin. costs £	Total 2023 £	Total 2022 £
Raising funds					
Fundraising and publicity costs	9,167	42,515	36,024	87,706	71,594
Costs of trading activities	-	-	-	-	-
	9,167	42,515	36,024	87,706	71,594
Charitable activities					
End Hunting with Dogs	18,593	86,232	73,065	177,890	332,043
End Shooting of Animals for 'Sport'	10,106	46,870	39,713	96,689	141,933
End Fighting of Animals for 'Sport'	3,502	16,242	13,762	33,506	28,442
Win Hearts and Minds	14,268	66,176	56,070	136,514	213,430
	46,469	215,520	182,610	444,599	715,848
Total expenditure	55,636	258,035	218,634	532,305	787,442

Support costs are allocated on the basis of % of time spent in proportion to direct costs.

Governance costs includes statutory audit fees of £16,300 (2022: £14,850).

Comparative 2022 expenditure is analysed in note 18.

During 2023 a new accounting system was installed which has resulted in a change in the analysis of expenditure. The expenditure analysis in 2022 has been restated for comparative purposes.

THE LEAGUE AGAINST CRUEL SPORTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Employees

Staff costs	2023	2022
	£	£
Wages and salaries	1,408,118	2,064,335
Social security costs	135,456	192,250
Other pension costs	113,371	156,756
	1,656,945	2,413,341

The average number of employees during the year was:

	2023	2022
	Number	Number
Fundraising and publicity	4	7
Charitable activities	33	43
Support	5	8
	42	58

The number of employees whose emoluments exceeds £60,000 in the year was :

	2023	2022
	Number	Number
£60,001 - £70,000	-	3
£70,001 - £80,000	2	-
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-

During the year a total of 6 (2022: 7) staff were recognised as key management personnel. At the year end there were 6 key management personnel in post.

The total remuneration and benefits received by senior management personnel in the year was £391,187 (2022: £446,050) and pension contributions paid by the Charity in respect of these employees during the year was £31,295 (2022: £35,342).

In 2022 it was necessary for the charity to embark on a cost saving programme due to the UK economic problems and the resultant impact on the League, the effect of this programme continued into the start of 2023; payments in respect of staff redundancies during the year totalled £1,500 (2022: £105,543).

Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year (2022: £Nil). Four Trustees were reimbursed expenses relating to travel totalling £1,159 (2022: Two Trustees totalling £314).

THE LEAGUE AGAINST CRUEL SPORTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Group and Charity Fixed assets

	Freehold land and buildings £	Office and Computer Equipment £	Motor Vehicles £	Total £
Cost				
At 1 January 2023	1,874,999	14,350	45,457	1,934,806
Additions	14,900	5,368	-	20,268
Disposals	-	-	-	-
At 31 December 2023	1,889,899	19,718	45,457	1,955,074
Deprecation and impairment				
At 1 January 2023	245,869	14,350	41,977	302,196
Charge for the year	29,694	1,342	870	31,906
Disposals	-	-	-	-
At 31 December 2023	275,563	15,692	42,847	334,102
Net book value				
At 31 December 2023	1,614,336	4,026	2,610	1,620,972
At 31 December 2022	1,629,130	-	3,480	1,632,610

As at 31 December 2023 there were capital commitments of £Nil (2022: £Nil) not included within fixed assets.

THE LEAGUE AGAINST CRUEL SPORTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Financial instruments

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Financial assets measured at amortised cost	2,440,405	2,537,524	2,390,793	2,485,779
Financial liabilities measured at amortised cost	100,196	107,515	101,601	107,515
Total interest income for financial assets held under amortised cost	51,682	15,150	15,932	11,543

For further details please refer to Accounting Policy note 1.11.

9 Stocks

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Finished goods and goods for resale	18,666	20,512	18,666	20,512

10 Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Prepayments and accrued income	966,961	423,775	966,961	423,775
Amounts owed by group undertakings	-	-	-	58
Tax recoverable	39,395	36,495	39,395	36,495
Other debtors	667	701	667	701
	1,007,023	460,971	1,007,023	461,029

Prepayments and accrued income include accruals for legacies where, in accordance with the Charities SORP, we are satisfied that we have entitlement, probability and financial measurement. At the year end accrued legacy income totals £809,527 (2022: £303,390), and includes £43,750 (2022: £43,750) due after one year in respect of land held in trust for the League.

11 Creditors: Amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	55,637	35,922	55,637	35,922
Amounts owed to group undertakings	-	-	1,405	-
Accruals and deferred income	53,988	70,692	53,988	70,692
Other taxes and social security	-	-	-	-
Other creditors	1,051	86	1,051	86
	110,676	106,700	112,081	106,700

12 Pension costs

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. The pension cost charge represents contributions payable by the Charity to the fund. Contributions payable by the Charity for the year amounted to £113,371 (2022: £156,756); as referred to in note 6.

THE LEAGUE AGAINST CRUEL SPORTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Funds

The income funds of the Group and Charity include unrestricted and restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movements in funds				Balance at 31 December 2023 £
	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	
Restricted funds					
Wentworth Sanctuary legacy	38,398	-	-	-	38,398
Wentworth Godalming office legacy	50,817	-	-	-	50,817
Greyhounds	7,829	-	(2,388)	-	5,441
Cove Down Sanctuary	2,580	32,000	(19,405)	-	15,175
Time for Change Coalition	-	10,000	(10,000)	-	-
Other small restricted funds	-	1,271	(1,271)	-	-
Total Restricted funds	99,624	43,271	(33,064)	-	109,831
Unrestricted funds					
Designated funds:					
Legacy equalisation fund	-	-	-	793,000	793,000
Fundraised Income equalisation fund	-	-	-	467,000	467,000
Expenditure risk fund	-	-	-	276,000	276,000
Supporter Acquisition	-	-	-	100,000	100,000
General Election 2024 campaign	-	-	-	90,000	90,000
General funds	3,530,142	2,900,559	(2,443,720)	(1,726,000)	2,260,981
Total Unrestricted funds	3,530,142	2,900,559	(2,443,720)	-	3,986,981
Total funds	3,629,766	2,943,830	(2,476,784)	-	4,096,812

Restricted funds

The Wentworth legacies are restricted for use on the sanctuaries property at Baronsdown and the Godalming premises respectively.

The Greyhounds project is being funded by an individual supporter to enable us to undertake special investigations work into Greyhound puppy farming.

The Cove Down sanctuary project is in respect of funding received from the Lister Charitable Trust for development of the sanctuary; involving habitat restoration and rewilding on a protected area of land as a sanctuary for wildlife.

The Time for Change Coalition is major campaign led by the League in 2023; bringing together like-minded animal welfare charities to unite as one voice in bringing about significant improvements to all animal welfare in the UK. The funding received from the RSPCA was a contribution in support the campaign costs.

Other restricted funds represents funding received towards charitable activities where the individual restricted funds total no greater than £5,000 and their associated expenditure.

General unrestricted funds

The general unrestricted funds are used to support our reserves policy on page 54 and provide additional cover for unexpected risks.

Designated at the end of 2024.

The aim of the legacy equalisation fund is to moderate the effect of fluctuations in the flow of legacy income due to its unpredictability, this is based on an annual income risk assessment.

The aim of the fundraising equalisation fund is to moderate the effect of the increase in cost of living on our supporter donations, this is based on an annual income risk assessment.

The aim of the expenditure risk fund is to provide protection to agreed campaign budgets from unexpected increases in costs, for example from high inflation rate increases in the economy.

Supporter acquisition programme is an exceptional project for 2024 with the aim to rebuild our supporter base after the effects of the 2022 cost of living increase.

The General Election 2024 is exceptional funding set aside for the election campaign in the coming year, to ensure hunting is at the top of the political agenda for the election and is consigned to history once and for all.

General funds include the trading subsidiary League Against Cruel Sports (UK) Limited reserves of £51,006, please refer to note 17 for further information.

Comparative 2022 figures are detailed in Note 19.

THE LEAGUE AGAINST CRUEL SPORTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Analysis of net assets between funds

	<u>Unrestricted funds</u>		Restricted funds	Total
	General funds	Designated funds		
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Fixed assets	1,578,028	-	42,944	1,620,972
Current assets	793,629	1,726,000	66,887	2,586,516
Current liabilities	(110,676)	-	-	(110,676)
Non-current liabilities	-	-	-	-
	2,260,981	1,726,000	109,831	4,096,812

Comparative 2022 figures are detailed in Note 20.

15 Commitments under operating leases

At 31 December 2023 the Charity had lease payment commitments under non-cancellable operating leases as follows:

	Land and buildings		Office equipment	
	2023	2022	2023	2022
	£	£	£	£
Payments due:				
Within one year	-	-	3,428	8,304
Between two and five years	-	-	7,121	8,395
Over five years	-	-	-	-
	-	-	10,549	16,699

16 Related party transactions

There were no disclosable related party transactions during the year (2022: none).

Donations, memberships subscriptions, lottery plays and purchases of goods made by the Trustees in the year totalled £1,128 (2022: £1,037).

17 Investment in subsidiary

The investment of £12 represents 100% of the ordinary £10 share capital in League Against Cruel Sports (UK) Limited, the principle activity of which is administer the trading activities of the group. League Against Cruel Sports (UK) Limited is a private company limited by shares registered in England and Wales.

The total income for the year ended 31 December 2023 of the League Against Cruel Sports (UK) Limited amounted to £Nil (2022: £Nil), expenditure totalled £Nil (2022: £311). Net payments, cash and asset transfers totalling £Nil (2022: £Nil) have been made from League Against Cruel Sports (UK) Limited to its parent company, and registered charity, The League Against Cruel Sports.

As at 31 December 2023 League Against Cruel Sports (UK) Limited had fixed assets of £Nil (2022: £Nil), net current assets of £51,018 (2022: £51,018) and reserves of £51,006 (2022: £51,006). In 2023 it reported a surplus of £Nil (2022: Deficit £311).

Details of the Charity's subsidiaries at 31 December 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
League Against Cruel Sports (UK) Limited	England and Wales	See above	Ordinary £1 shares	100.00	-

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18 Comparative 2022 Expenditure

	Direct Staff costs £	Direct costs £	Support costs £	Total 2022 £
Raising funds				
Fundraising and publicity costs	171,314	65,850	71,594	308,758
Costs of trading activities	20,558	72,357	-	92,915
	191,872	138,207	71,594	401,673
Charitable activities				
End Hunting with Dogs	805,011	294,925	332,043	1,431,979
End Shooting of Animals for 'Sport'	332,521	137,653	141,933	612,107
End Fighting of Animals for 'Sport'	58,605	35,615	28,442	122,662
Win Hearts and Minds	552,892	154,121	213,430	920,443
	1,749,029	622,314	715,848	3,087,191
Total expenditure	1,940,901	760,521	787,442	3,488,864

Comparative 2022 Analysis of Support costs

	Governance costs £	Staff costs £	Office and admin. costs £	Total 2022 £
Raising funds				
Fundraising and publicity costs	6,258	39,732	25,604	71,594
Costs of trading activities	-	-	-	-
	6,258	39,732	25,604	71,594
Charitable activities				
End Hunting with Dogs	29,026	184,269	118,748	332,043
End Shooting of Animals for 'Sport'	12,407	78,767	50,759	141,933
End Fighting of Animals for 'Sport'	2,486	15,784	10,172	28,442
Win Hearts and Minds	18,657	118,444	76,329	213,430
	62,576	397,264	256,008	715,848
Total expenditure	68,834	436,996	281,612	787,442

Support costs are allocated on the basis of % of time spent in proportion to direct costs.

During 2023 a new accounting system was installed which has resulted in a change in the analysis of expenditure. The expenditure analysis in 2022 has been restated for comparative purposes.

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19 Comparative 2022 Funds

	Movements in funds				Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	
<u>Restricted funds</u>					
Wentworth Sanctuary legacy	38,398	-	-	-	38,398
Wentworth Godalming office legacy	52,038	-	(1,221)	-	50,817
Greyhounds	10,489	-	(2,660)	-	7,829
Cove Down Sanctuary	1,732	15,000	(14,152)	-	2,580
Other small restricted funds	6,385	1,193	(7,578)	-	-
Total Restricted funds	109,042	16,193	(25,611)	-	99,624
<u>Unrestricted funds</u>					
Designated funds	-	-	-	-	-
General funds	4,107,962	2,885,433	(3,463,253)	-	3,530,142
Total Unrestricted funds	4,107,962	2,885,433	(3,463,253)	-	3,530,142
Total funds	4,217,004	2,901,626	(3,488,864)	-	3,629,766

20 Comparative 2022 Analysis of net assets between funds

	<u>Unrestricted funds</u>			Total £
	General funds £	Designated funds £	Restricted funds £	
Fund balances at 31 December 2022 are represented by:				
Fixed assets	1,594,809	-	37,801	1,632,610
Current assets	2,042,033	-	61,823	2,103,856
Current liabilities	(106,700)	-	-	(106,700)
Non-current liabilities	-	-	-	-
	3,530,142	-	99,624	3,629,766