

THE CAPTIVE ANIMALS PROTECTION SOCIETY

England & Wales · Charity number 1124436

Details

Other names	FREEDOM FOR ANIMALS
Status	Registered
Legal form	Charitable company
Company number	02086775
Registered	2008-06-10
Register	View on the Charity Commission register

Contact

Address	The Piccadilly Business Centre Unit C Aldow Enterprise Park Blackett Street Manchester M12 6AE
Phone	08453303911
Email	info@freedomforanimals.org.uk
Website	www.freedomforanimals.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE:(1) TO PROMOTE HUMANE BEHAVIOUR TOWARDS, AND PREVENT CRUELTY AND SUFFERING TO, ANIMALS HELD IN CAPTIVITY, PARTICULARLY THOSE IN CIRCUSES, ZOOS AND SIMILAR ENVIRONMENTS.(2) TO EDUCATE THE PUBLIC TO A SENSE OF MORAL RESPONSIBILITY IN MATTERS RELATING TO THE WELLBEING OF ANIMALS, PARTICULARLY THOSE IN CAPTIVITY, OR LIKELY TO BE IN CAPTIVITY.(3) TO UNDERTAKE ALL RELEVANT RESEARCH ACTIVITIES IN CONNECTION WITH ANIMALS IN CAPTIVITY, AND TO PUBLISH THE RESULTS OF SUCH RESEARCH, AND TO PROVIDE RELEVANT EDUCATIONAL MATERIALS TO MEMBERS OF THE PUBLIC.(4) TO RELIEVE THE SUFFERING OF ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION.

Activities: To promote humane behaviour towards, and prevent cruelty and suffering to, animals held in captivity. To educate the public to a sense of moral responsibility towards animals held in captivity. To

undertake research activities in connection therewith, and publish results, and to provide relevant educational materials to the public.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£86,110	£235,306	-	-
2023-12-31	£135,352	£197,545	-	-
2022-12-31	£81,769	£127,896	-	-
2021-12-31	£183,912	£83,412	-	-
2020-12-31	£589,736	£94,183	£530,413	4

Trustees

Name	Role	Appointed
Maria Soledad Iriart Maldonado		2016-02-28
Patrick Morrello		2015-03-24
Tina Matthew		2016-12-01
Vanessa Amoroso		2021-05-10

THE CAPTIVE ANIMALS PROTECTION SOCIETY

England & Wales - Charity number 1124436

Accounts

Company number 2086775

Registered charity number 1124436



Captive Animals' Protection Society

Financial statements for the year ended 31 December 2024

Captive Animals' Protection Society
Reference and Administrative Information
for the year ended 31 December 2024

Company number

2086775

Charity number

1124436

Other names used

Freedom for Animals

Registered office

Piccadilly Business Centre, Unit C, Aldow Enterprise Park, Manchester M12 6AE

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Patrick Morrello

Maria Soledad Iriart

Tina Matthew

Julie Boyd (Resigned October 2024)

Vanessa Amoroso

Laure Boissat (Resigned September 2025)

Key management personnel

Dr Andrew Kelly – Director (resigned May 2025)

Laura Tomlinson – Fundraising Manager (appointed 1st February 2023)

Laura Walton-Banks – Campaigns Manager (appointed 8th August 2022)

Anna Kioussi – Digital Marketing and Brand Communications Manager

Bankers

Barclays Bank Plc, 1 Churchill Place, London, E14 5HP

Independent examiner

Kathleen Moss ACMA CGMA, 48 Lawn Terrace, London SE3 9LP

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

The Trustees present their report and the unaudited financial statements for the year ended 31st December 2024. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, Governance and Management

Governance

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 Dec 2024 was five (2023: six). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 10 to the accounts.

Board Meetings are held at least quarterly, the Director attends all Board meetings and provides operational reports. A two-day planning and development meeting also takes place with Board, Director, staff and volunteers.

Appointing Trustees

Trustees are advertised for and must complete an application form in order to be shortlisted for a trustee position. Current trustees consider the applications, interview potential trustees and determine whether the person would be an appropriate trustee for the charity. The trustees meet at least four times a year. The organisation is a charitable company limited by guarantee, incorporated on 2nd January 1987 and registered as a charity on 10th June 2008.

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

Objectives and Activities

The charity's objects are:

- (1) to promote humane behaviour towards, and prevent cruelty and suffering to, animals held in captivity, particularly those in circuses, zoos and similar environments.
- (2) to educate the public to a sense of moral responsibility in matters relating to the wellbeing of animals, particularly those in captivity, or likely to be in captivity.
- (3) to undertake all relevant research activities in connection with animals in captivity, and to publish the results of such research, and to provide relevant educational materials to members of the public. (4) to relieve the suffering of animals which are in need of care and attention.

The Captive Animals' Protection Society has used the name Freedom For Animals in all publicity materials since 2018 and hereinafter will be referred to as Freedom For Animals or FFA. It is a UK-based charity leading the campaign to end the captivity of animals, especially those used for entertaining the public in zoos, aquariums, circuses and the media industry. FFA carries out undercover investigations, research, campaigns, political lobbying and education. Our evidence-based campaigns and strong ethical basis ensure we can make a significant difference to the lives of animals in ending their exploitation.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Main Activities

The charity publishes material both on paper and via its website exposing the suffering of animals in captivity. The charity uses social media and traditional media to raise awareness of the plight of animals. The charity distributes information and resources to individuals to educate the wider public of the issues surrounding animals used in entertainment. Research and investigations are carried out regularly in order to have evidence to create positive change for animals. The government is lobbied where the law could be changed to help animals used within the entertainment industries. Local authorities are lobbied to call on them to robustly enforce existing legislation as appropriate.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

In charity law the advancement of animal welfare is recognised as a charitable purpose. It is in the public's interest to develop a more compassionate attitude towards non-human animals. The work of the charity benefits the public by helping them to become aware of and respect animals' inherent value through information and education. The charity helps people who are upset about the way animals are used in entertainment or held captive, by enabling them to volunteer and contribute to the work of the charity.

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

The charity is regularly contacted by students from primary school up to university level. For students studying an issue that the charity works on, the charity's contribution is vital to ensure a non-biased informed project and motivates students who are passionate about the issues we work on.

Achievements and Performance

2024 marked 67 years of fighting for animals since CAPS (now Freedom for Animals) was founded by Irene Heaton, a retired school teacher who was concerned about the exploitation and abuse of captive wild animals, particularly those in circuses and zoos. However, 2024 was yet another tough year for FFA and the wider charity sector. Fundraising continued to be challenging due to the difficult economic climate and cost of living crisis, but we worked very hard to ensure that we were able to continue fighting for animals. In February we recruited a new Fundraising Manager and reviewed our Fundraising Strategy. In 2024 we focused on growing our regular donor base (Freedom Champions). FFA continued to work relentlessly to bring an end to the abuse and exploitation of animals for human entertainment in zoos, aquariums, mobile zoos (and other live animal performances), circuses, bird of prey centres, TV and media and the exotic pet trade.

Throughout the year, FFA continued to actively scrutinise the zoo industry, raising public awareness of the animal protection and ethical issues posed by the keeping of wild animals in captivity. We continued to focus particularly on those zoos which were blatantly falling short of the minimum standards required under the Zoo Licensing Act, and causing the highest level of harm to animals. We continued to develop our Road Map to Zoo Closures, developing and encouraging the use of alternatives to zoos, including sanctuaries accredited by the Global Federation of Animal Sanctuaries (GFAS) and virtual wildlife experiences. In 2022, we provided financial support for a new initiative called ZooAtronic which aims to develop an alternative, immersive experience to promote a cruelty free educational experience without the use of live animals. This initiative is progressing well and we will continue to support it in 2025 and beyond.

FFA continues to advocate for zoo closures. We have called on the Department of Food and Rural Affairs (DEFRA) to phase out elephants from UK zoos, starting with a prohibition on breeding elephants in captivity and a ban on any new elephants entering UK zoos. It has been known for over two decades that elephants do not thrive in captivity yet still zoos continue to keep and breed them.

In 2024, FFA started a project to investigate elephant management practices in zoos, with a report to be published in 2025.

Our small team continued to work tirelessly on a wide range of issues involving captive animals. Thanks to several legacies received from generous benefactors, many of whom have been long term supporters of FFA, we are in an excellent position to grow our work in 2025 and beyond. We have started to develop a new five-year strategy which will be finalised in 2025 and launched early in 2026.

FFA continued to engage constructively with decision makers at DEFRA and local authorities to call for the end of the use of animals for human entertainment.

The charity's main activities and who it tries to help are described below. All of its charitable activities focus on ending the captivity of animals, especially those used for entertaining the public, and are undertaken to further the Captive Animals' Protection Society's charitable purposes for public benefit.

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

Zoos and Aquariums

In 2024 we raised our concerns about the keeping of live penguins in a barren environment in a UK aquarium. This campaign, and its associated petition, received significant public support, and a close working relationship was formed with The Daily Express newspaper who have publicised the campaign consistently. In partnership with the Daily Express we have achieved an open letter signed by 26 high-profile and respected names, and had an Early Day Motion lodged in parliament on the issue. We continued to campaign for an end to this treatment of penguins throughout 2024 and will continue to call for an end to the keeping and breeding of penguins at aquariums in the UK into 2025

We continue to build on our successful Tether and Torment campaign launched in 2019 and have called on DEFRA to introduce a ban on this cruel restraint which prevents birds from exhibiting their natural behaviour. In May 2022, we responded to a DEFRA consultation on a review of zoo standards which included a section specifically seeking views on the introduction of a ban on tethering of birds of prey and a ban on touch pools in aquariums. Following a successful fundraising campaign in December 2023 we will refresh our campaign in 2024 and renew our calls for a ban on tethering. We hope to see these cruel activities prohibited in the near future. The new zoo standards were published in May 2025.

During Zoo Awareness Weekend which ran between 18th and 21st April, we highlighted the plight of animals in zoos and aquariums across the UK. Many of our supporters and grassroots activists took to the streets to hold protests and information stalls across the UK and Ireland. Activists from London, Belfast, Merseyside, Brighton, Nottinghamshire, Edinburgh and Dublin all held impactful demonstrations to educate the public on the truth behind the zoos and aquariums. This annual weekend is now the largest coordinated nationwide action to raise public awareness about the ethical and welfare issues connected to zoos and aquariums.

In 2021 the 10 year report commissioned by DEFRA to review the welfare of elephants in UK zoos was completed and submitted to DEFRA by the Elephant Welfare Group. It was reported in the media that DEFRA is considering the phasing out of elephants from UK zoos. The Minister with responsibility for zoos and animal welfare confirmed that a review into the welfare of zoo elephants was being carried out which would be completed in 2022. As we enter 2024, we will continue to call for an end to the keeping of elephants (and other species) in zoos. If DEFRA were to take the decision to phase out elephants from zoos it would be the first time a species was banned from zoos on animal welfare grounds – a major step in the right direction. News update: The new zoo standards were published in May 2025 but sadly did not include a phase out of elephants from zoos. We will continue to campaign for this in 2025 and beyond.

In early December 2024, we were notified that Cumbria Safari Zoo, formerly known as South Lakes Zoo had announced that it was to close on 31st December. This was a major success as Freedom for Animals has been campaigning for this zoo to be closed for over a decade, and this decision came only a few months after we published the results of our long-term undercover investigation into the zoo. In early 2025, the owners of Cumbria Safari Zoo lodged a planning application with the Yorkshire Dales National Park Authority (YDNPA) to transfer some of the animals from the original zoo's site to a new site in Tebay. Freedom for Animals will be opposing this application and launching a public action to encourage supporters to do the same.

In March 2024 FFA attended the Broxtowe Borough Council planning committee meeting in which permission was denied for the construction of a new zoo in the area. This was a major victory for the charity as we had been

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

campaigning to oppose this development for over a year. We also opposed the construction of a new zoo in Cheshire, and upon it being granted permission contrary to the recommendation of its planning officers, launched a legal challenge to have the application referred to the strategic planning board, as per the council's own policies. The application was ultimately granted permission, however, FFA established an important precedent in holding the council to its own planning policies and procedures, and in having animal welfare considered at the committee stage.

Animal Circuses

Over the past few years, FFA has welcomed bans on the use of wild animals in travelling circuses in England (2020), Wales (2020), Scotland (2019) and the Republic of Ireland (2018). Freedom for Animals, along with other like-minded organisations welcomed and hailed these bans as significant steps forward for animals and huge milestones in achieving FFA's objectives. However, while we have welcomed these bans on the use of wild animals in travelling circuses, many domesticated animals including horses and dogs are still exploited in travelling circuses and we will continue to campaign for an end to the use of any animals in travelling circuses. In 2023 we started an investigation into the use of domesticated animals such as ponies and dogs in travelling circuses. This investigation continued in 2024 culminating in the publication of a report titled *Animals Left Behind: Animals In UK Circuses in 2024*. We found significant animal welfare issues, breaches of The Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018 (LAIA Regs), and poor enforcement of licensing conditions. We will continue to investigate into 2025 and will launch a campaign calling for the ban on the use of wild animals in travelling circuses to be extended to all animals.

Exotic Pet Trade

The 'exotic' pet trade and the mobile zoo industry are inextricably linked. Mobile zoos encourage members of the public to seek out new and unusual animals to be kept as 'pets'. In 2023 we continued to work with a coalition of like-minded organisations to call for an end to the keeping of primates as pets and for stronger protection for non-traditional 'exotic' pets. We also worked with other like-minded organisations, including the Animal Protection Agency and World Animal Protection to highlight concerns about illegal activity and animal suffering at reptile trading events and called for better enforcement by local authorities. As a result of our work, local authorities have been investigating illegal activity at planned exotic pet trade events around the country and many venues have refused to host such events due to animal protection and illegal trading issues. This work continued throughout 2024. Our collaborative research and investigation work into these events has led to a number of councils and venues rejecting events being held on their sites, and we will continue to monitor and react to information we receive regarding future markets.

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

Mobile Zoos and Other Live Animal Events

Following the introduction in 2019 of the Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018, we have been conducting research on the mobile zoo industry. Thanks to funding from the JG Hogg Trust, we commenced an investigation into the mobile zoo industry in 2022 which continued throughout 2023 and into 2024, culminating in the publication of a report titled *Mobile Zoos, Mobile Misery: An Examination of the Licensing, Welfare, and Other Issues Relating to Travelling Animal Exhibitions in England*. This work proved more challenging than anticipated due to the scale of the industry and the lack of consistency between local authorities in inspecting and licensing mobile zoo businesses, however these unexpected difficulties validated the need for the investigation. We will use the report in 2025 and beyond to lobby for an end to mobile zoos, and liaise with schools to ensure they offer curriculum-based alternatives instead of booking live animal shows. We will also continue to lobby local authorities to ban mobile zoo events from council-owned property on animal welfare, public health and ethical grounds.

In 2024, we continued our annual festive events campaign, targeting events that used live animals including reindeer and camels and calling on event organisers to become animal free. In 2024, our joint letter to event organisers was signed by 21 charities, and sent to the organisers of 295 events. This campaign has been very successful over the years and we have seen a significant number of events going animal free as a result - 35% of the event organisers we contacted in 2023 with regards to their display of live reindeer chose animal-free events in 2024, and 278 events that we have contacted since this campaign began in 2018 chose animal-free celebrations in 2024. This year, we took up a focused campaign working alongside activists from Lancaster, to oppose the city's annual Reindeer Day. We received strong public support via a petition, and engaged in local demonstrations and alternative events, resulting in the organisers agreeing not to repeat the event in 2025. The success of this action both in its impact and in promoting the charity locally will inspire more locally driven campaigning in future in all of our campaign areas. Thanks to funding received via The Big Give, this campaign will continue in 2025 and beyond until no animals are exploited for profit at festive events.

Public Support and Outreach

Public support and outreach continued in 2024 and we continued to help students from primary schools, secondary schools and from colleges and universities within the UK and further afield with requests for information about our work.

Supporter Base

In 2024 we continued to grow our supporter base and social media footprint. By the end of 2024 our email list had grown by 65% compared to the previous year and our social media engagement grew by nearly 50% mainly. Our elevated communications, new campaign releases and delivery has helped increase engagement.

Our appeal as part of The Big Give campaign was a great success towards the end of 2024 raising over £6,000 for our work to end the use of reindeer in festive events. We have also seen a significant increase in the number of our animal adoption sales towards the end of year due to a new range and improved social media presence.

Since joining in late August 2024, our Digital Marketing and Brand Communications Manager, has overseen the tracking and reporting of digital performance across platforms. Work began with a full Website and Social Media

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

Audit, followed by the creation of key internal documents including the 2024–25 Social Media Strategy. This included supporting campaigns and fundraising across digital platforms and with engagement. Campaign delivery included the Mobile Zoo Report launch, and Festive Campaign.

Collaboration

We have once again been working in collaboration with Animal Aid, One Kind and Born free on our festive events campaign. We are also continuing to work in collaboration with Animal Protection Agency and World Animal Protection on the campaign to end reptile markets, and collaborating with them on investigative research and legislative work regarding this issue.

Calls to Action and Media Coverage

Over the course of 2024 we called on our supporters to take action to support eleven campaign actions. A total of 4,627 supporters took part in those actions calling for change. Four press releases relating to campaigns were issued and Freedom for Animals was quoted in at least 25 media articles.

Attending Events

In 2024 we attended several events including VegFest and Vegan Party Conference in London, the annual International Animal Rights Conference (IARC) in Luxembourg and the Vegan and Animal Rights Conference in Manchester (VARC). In 2024 we also sponsored the VARC event. These events give Freedom for Animals the opportunity to recruit new supporters and to educate the public on our charitable objectives.

Recognising Volunteers

In 2023 we started a review of our volunteer programme. We have benefited from the contribution of a number of dedicated volunteers who have assisted with campaigns, investigations and fundraising. We have started to develop a Volunteer Policy which will maximise the benefits to Freedom for Animals and the volunteers who work with us. This continued throughout 2024 and will be finalised in 2025.

Beneficiaries

The beneficiaries of our activities are ultimately the non-human animals that are kept in captivity to be used for human entertainment. Where we are successful in persuading organisations not to use animals, ultimately fewer animals are kept in captivity. We also benefit people by encouraging them to view the world with compassion, which promotes their well-being and the well-being of other people in their lives.

Financial Review

During the year the charity was fortunate to receive legacies totalling £6,133 (2023: £71,990). There is also £25,000 of accrued legacy income which was recognised as income prior to 2024 and is still owing to the charity. As well as donations from our supporters, we were grateful to receive £20,000 grant funding from the JG Hogg

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

Foundation in 2024 (2023: £20,000). Wage costs increased in the year as the charity increased the number of staff, and the charity posted a deficit for the year of £149,196 (2023: £62,193). The deficit is within budget and is part of our long term plan to increase the impact and reach of the charity by investing in staff.

Reserves Policy

The Reserves Policy was reviewed by the trustees. The Reserves Policy is to ensure that the charity has sufficient cash to enable it to pay staff and other core costs for a period of six months. This means that at the current level of expenditure, reserves need to be maintained at £100,000. Currently, reserves are £250,000 and the charity is budgeting for deficits to bring reserves to the required level.

Related parties and relationships with other organisations

Patrick Morrello is a trustee and a director of Third Sector Accountancy Limited, which provides accountancy services to the charity. The details are set out in note 9.

Plans for the Future

In 2024, we started to develop a five-year strategy which will be further developed in 2025 and will be launched early in 2026.

In 2025, we will also continue to review our Fundraising Strategy, developing longer term plans and explore how we can further diversify our fundraising income creating a more sustainable funding base. We will grow our fundraising through regular giving and strengthening our relationships with Trusts and Foundations. We will work with online platforms to identify new potential supporters and will review our supporter journey to recruit regular donors (Freedom Champions).

In August 2022 we appointed a new Campaigns Manager to drive forward our campaigning work. Our campaign work will be reviewed in 2025 as we develop our new five-year strategy and we will identify and prioritise key campaign areas.

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

Statement of responsibilities of the trustees

The trustees (who are also directors of Captive Animals' Protection Society for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006. The trustees' annual report has been approved by the trustees on and signed on their behalf by:

26 / 09 / 2025



Patrick Morrello
Trustee

Captive Animals' Protection Society

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 December 2024 set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kathleen Moss ACMA CGMA
48 Lawn Terrace
London
SE3 9LP

26 / 09 / 2025

Captive Animals Protection Society
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31st December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2023 £</i>
Income from:							
Donations and legacies	3	59,971	20,000	79,971	110,439	20,000	130,439
Investments	4	6,139	-	6,139	4,913	-	4,913
Total income		66,110	20,000	86,110	115,352	20,000	135,352
Expenditure on:							
Raising funds	5	25,063	-	25,063	24,698	-	24,698
Charitable activities	6	187,733	22,510	210,243	153,487	19,360	172,847
Total expenditure		212,796	22,510	235,306	178,185	19,360	197,545
Net income/(expenditure) for the year	8	(146,686)	(2,510)	(149,196)	(62,833)	640	(62,193)
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		(146,686)	(2,510)	(149,196)	(62,833)	640	(62,193)
Reconciliation of funds							
Total funds brought forward		500,083	22,510	522,593	562,916	21,870	584,786
Total funds carried forward		353,397	20,000	373,397	500,083	22,510	522,593

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

Captive Animals Protection Society
Company number 2086775

Balance sheet as at 31st December 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	11	2,228	2,437
Current assets			
Stock		2,238	1,023
Debtors	12	31,171	50,252
Cash at bank and in hand		342,450	471,343
Total current assets		375,859	522,618
Liabilities			
Creditors: amounts falling due in less than one year	13	(4,690)	(2,462)
Net current assets		371,169	520,156
Net assets		373,397	522,593
The funds of the charity:			
Restricted income funds	14	20,000	22,510
Unrestricted income funds	15	353,397	500,083
Total charity funds		373,397	522,593

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 14 to 23 form part of these accounts.

Approved by the trustees on 26 / 09 / 2025 and signed on their behalf by:



Patrick Morrello (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Captive Animals Protection Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charitable company was under the control of the Trustees during the period under review. There is no single ultimate controlling party.

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

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Notes to the accounts for the year ended 31st December 2024 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of commercial trading including merchandise purchased.
- Expenditure on charitable activities includes the costs of staff time and office costs undertaken to further the purposes of the charity.

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

Notes to the accounts for the year ended 31st December 2024 (continued)

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
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i Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

j Debtors

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

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £
Donations	53,272	20,000	73,272
Legacies	6,133	-	6,133
Other fundraising	566	-	566
Total	59,971	20,000	79,971
<i>Comparative period</i>			
	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Donations	37,367	20,000	57,367
Legacies	71,990	-	71,990
Other fundraising	1,082	-	1,082
	<i>110,439</i>	<i>20,000</i>	<i>130,439</i>

4 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

5 Cost of raising funds

	2024 £	2023 £
Fundraising expenses	18,912	12,821
Staff costs	6,151	11,877
	25,063	24,698

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2024 (continued)

6 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Staff costs	138,778	106,892
Recruitment	3,106	-
Staff expenses	7,093	3,719
Campaign costs	16,376	10,325
Grants paid	1,500	16,538
Postage	7,644	5,594
Website	7,233	8,096
Legal and professional	15,417	8,187
Premises	3,733	2,358
Overheads	7,291	7,246
Governance costs	2,072	3,892
	<u>210,243</u>	<u>172,847</u>
Restricted expenditure	22,510	19,360
Unrestricted expenditure	<u>187,733</u>	<u>153,487</u>
	<u>210,243</u>	<u>172,847</u>

7 Grants paid

	2024	2023
	£	£
Zooatronic Limited	-	11,538
Wild Futures	1,500	5,000
	<u>1,500</u>	<u>16,538</u>

All grants were paid to institutions in pursuit of the objectives of the charity.
Zooatronic is developing a digital zoo and Wild Futures is a GFAS accredited sanctuary looking after monkeys rescued from the pet trade.

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	2023
	£	£
Depreciation	848	614
Independent examiner's fee	<u>300</u>	<u>300</u>

Notes to the accounts for the year ended 31st December 2024 (continued)

9 Staff costs

	2024	2023
	£	£
Wages and salaries	140,229	115,222
Social security costs	2,842	-
Pension costs	1,856	1,399
	<u>144,927</u>	<u>116,621</u>

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 5.3 (2023: 4.8).

The average full time equivalent number of staff employed during the period was 4 (2023: 3).

The key management personnel of the charity comprise the trustees, Director, Fundraising Manager and the Campaigns Manager. The total employee benefits of the key management personnel of the charity were £108,038 (2023: £82,829).

9 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2023: Nil).

One trustee received expenses reimbursements of £165 during the year (2023: £554 - two trustees).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Patrick Morrello is a director of Third Sector Accountancy Limited and a trustee of the charity. During the year the charity paid Third Sector Accountancy Limited £5,833 (2023: £3,836) for accountancy and book-keeping services.

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2024 (continued)

11 Fixed assets: tangible assets

	Office equipment £
Cost	
At 1st January 2024	5,652
Additions	639
At 31st December	6,291
Depreciation	
At 1st January 2024	3,215
Charge for the year	848
At 31st December	4,063
Net book value	
At 31st December	2,228
<i>At 31st December</i>	<i>2,437</i>

12 Debtors

	2024 £	2023 £
Accrued legacies	25,000	45,793
Prepayments	6,171	4,459
	31,171	50,252

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Creditors and accruals	1,543	1,126
Taxation and social security costs	3,147	1,336
	4,690	2,462

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2024 (continued)

14 Analysis of movements in restricted funds

Current reporting period

	Balance at 1st January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2024 £
Big Give 2021	2,510	-	(2,510)	-	-
Mobile Zoo Work JG Hogg	20,000	20,000	(20,000)	-	20,000
Total	22,510	20,000	(22,510)	-	20,000

Previous reporting period

	Balance at 1st January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2023 £
Big Give 2021	6,220	-	(3,710)		2,510
Mobile Zoo Work JG Hogg	15,650	20,000	(15,650)	-	20,000
Total	21,870	20,000	(19,360)	-	22,510

Name of restricted fund

Description, nature and purposes of the fund

Big Give 2021	For an active response team for animals
Mobile Zoo Work: JG Hogg	To expose and campaign against the mobile zoo industry, following the introduction of the Animal Activity Licences. This includes researching and investigating as well as work to lobby councils to ban mobile zoos on their land and campaigning against the use of animals in festive events.

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2024 (continued)

15 Analysis of movement in unrestricted funds

	Balance at 1st January 2024 £	Income £	Expenditure £	Transfers £	As at 31st December 2024 £
General fund	500,083	66,110	(212,796)	-	353,397
	500,083	66,110	(212,796)	-	353,397

Comparative period

	Balance at 1st January 2023 £	Income £	Expenditure £	Transfers £	As at 31st December 2023 £
General fund	562,916	115,352	(178,185)	-	500,083
	562,916	115,352	(178,185)	-	500,083

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2024 (continued)

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	2,228	-	-	2,228
Net current assets/(liabilities)	351,169	-	20,000	371,169
Total	353,397	-	20,000	373,397
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	2,437	-	-	2,437
Net current assets/(liabilities)	497,646	-	22,510	520,156
Total	500,083	-	22,510	522,593

Accounts

Company number 2086775

Registered charity number 1124436



Captive Animals' Protection Society

Financial statements for the year ended 31 December 2023

Captive Animals' Protection Society
Reference and Administrative Information
for the year ended 31 December 2023

Company number

2086775

Charity number

1124436

Other names used

Freedom for Animals

Registered office

83 Ducie Street
Manchester
M1 2JQ

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Patrick Morrello
Maria Soledad Iriart
Tina Matthew
Julie Boyd
Vanessa Amoroso
Laure Boissat

Key management personnel

Dr Andrew Kelly – Director
Laura Tomlinson – Fundraising Manager (appointed 1st February 2023)
Laura Walton-Banks – Campaigns Manager (appointed 8th August 2022)

Bankers

Barclays Bank Plc
1 Churchill Place
London
E14 5HP

Independent examiner

Kathleen Moss ACMA CGMA
48 Lawn Terrace
London SE3 9LP

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2023

The Trustees present their report and the unaudited financial statements for the year ended 31st December 2023. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, Governance and Management

Governance

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 Dec 2023 was six. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 10 to the accounts.

Board Meetings are held at least quarterly, the Director attends all Board meetings and provides operational reports. A two-day planning and development meeting also takes place with Board, Director, staff and volunteers.

Appointing Trustees

Trustees are advertised for and must complete an application form in order to be shortlisted for a trustee position. Current trustees consider the applications, interview potential trustees and determine whether the person would be an appropriate trustee for the charity. The trustees meet at least four times a year. The organisation is a charitable company limited by guarantee, incorporated on 2nd January 1987 and registered as a charity on 10th June 2008.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2023

Objectives and Activities

The Captive Animals' Protection Society has used the name Freedom For Animals in all publicity materials since 2019 and hereinafter will be referred to as Freedom For Animals or FFA. It is a UK-based charity leading the campaign to end the captivity of animals, especially those used for entertaining the public in zoos, aquariums, circuses and the media industry. FFA carries out undercover investigations, research, campaigns, political lobbying and education. Our evidence-based campaigns and strong ethical basis ensure we can make a significant difference to the lives of animals in ending their exploitation.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Main Activities

The charity publishes material both on paper and via its website exposing the suffering of animals in captivity. The charity uses social media and traditional media to raise awareness of the plight of animals. The charity distributes information and resources to individuals to educate the wider public of the issues surrounding animals used in entertainment. Research and investigations are carried out regularly in order to have evidence to create positive change for animals. The government is lobbied where the law could be changed to help animals used within the entertainment industries. Local authorities are lobbied to call on them to robustly enforce existing legislation as appropriate.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

In charity law the advancement of animal welfare is recognised as a charitable purpose. It is in the public's interest to develop a more compassionate attitude towards non-human animals. The work of the charity benefits the public by helping them to become aware of and respect animals' inherent value through information and education. The charity helps people who are upset about the way animals are used in entertainment or held captive, by enabling them to volunteer and contribute to the work of the charity.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2023

The charity is regularly contacted by students from primary school up to university level. For students studying an issue that the charity works on, the charity's contribution is vital to ensure a non-biased informed project and motivates students who are passionate about the issues we work on.

Achievements and Performance

2023 marked 66 years of fighting for animals since CAPS (now Freedom for Animals) was founded by Irene Heaton, a retired school teacher who was concerned about the exploitation and abuse of captive wild animals, particularly those in circuses and zoos. However, 2023 was yet another tough year for FFA and the wider charity sector. Fundraising continued to be challenging due to the difficult economic climate and cost of living crisis, but we worked very hard to ensure that we were able to continue fighting for animals. In February we recruited a new Fundraising Manager and have reviewed our Fundraising Strategy and in 2024 we will focus on growing our regular donor base (Freedom Champions). FFA continued to work relentlessly to bring an end to the abuse and exploitation of animals for human entertainment in zoos, aquariums, mobile zoos (and other live animal performances), circuses, bird of prey centres, TV and media and the exotic pet trade.

Throughout the year, FFA continued to actively scrutinise the zoo industry, raising public awareness of the animal protection and ethical issues posed by the keeping of wild animals in captivity. We continued to focus particularly on those zoos which were blatantly falling short of the minimum standards required under the Zoo Licensing Act, and causing the highest level of harm to animals. We continued to develop our Road Map to Zoo Closures, developing and encouraging the use of alternatives to zoos, including sanctuaries accredited by the Global Federation of Animal Sanctuaries (GFAS) and virtual wildlife experiences. In 2022, we agreed to provide financial support for a new initiative called ZooAtronic which aims to develop an alternative, immersive experience to promote a cruelty free educational experience without the use of live animals. This initiative is progressing well and we will continue to support it in 2024 and beyond. The grant was paid in early 2023 and so appears in these accounts (see note 7). We also donated £5,000 to Wild Futures, a sanctuary caring for monkeys rescued from the pet trade.

FFA continues to advocate for zoo closures. We have called on Department of Food and Rural Affairs (DEFRA) to phase out elephants from UK zoos, starting with a prohibition on breeding elephants in captivity and a ban on any new elephants entering UK zoos. It has been known for over two decades that elephants do not thrive in captivity yet still zoos continue to keep and breed them.

Our small team continued to work tirelessly on a wide range of issues involving captive animals. Thanks to several legacies received from generous benefactors, many of whom have been long term supporters of FFA, we are in an excellent position to grow our work in 2024 and beyond. We have started to develop a new five-year strategy which will be finalised in 2024 and launched early in 2025.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2023

FFA continued to engage constructively with decision makers at DEFRA and local authorities to call for the end of the use of animals for human entertainment.

The Animal Welfare (Sentience) Act 2022 finally received Royal Assent in April 2022 following a long campaign by animal protection organisations, including FFA. This was a huge milestone, with animals being recognised as being sentient under UK law. As part of the Better Deal for Animals Coalition, a coalition of like-minded UK based animal protection groups, FFA continued to call for progress on the Kept Animals Bill which we hoped would make progress through Parliament in 2022. This much needed piece of legislation would have brought an end to the keeping of primates (such as marmosets and squirrel monkeys) as pets, something which FFA has long campaigned for. Unfortunately, the Bill was carried over to the 2022-23 parliamentary session and was awaiting a date for Report stage. On 25 May 2023, Mark Spencer, the Secretary of State for Environment, Food and Rural Affairs, announced that the Bill would not continue any further. FFA will continue to work with the Better Deal for Animals coalition to call on the next government to reintroduce the Bill.

We expect other opportunities to arise in 2024, including the potential phasing out of tethering of birds of prey in zoos and an end to touch pools in aquariums in 2024/25.

The charity's main activities and who it tries to help are described below. All its charitable activities focus on ending the captivity of animals, especially those used for entertaining the public, and are undertaken to further the Captive Animals' Protection Society's charitable purposes for public benefit.

Animal Circuses

Over the past few years, FFA has welcomed bans on the use of wild animals in travelling circuses in England (2020), Wales (2020), Scotland (2019) and the Republic of Ireland (2018). Freedom for Animals, along with other like-minded organisations welcomed and hailed these bans as significant steps forward for animals and huge milestones in achieving FFA's objectives. However, while we have welcomed these bans on the use of wild animals in travelling circuses, many domesticated animals including horses and dogs are still exploited in travelling circuses and we will continue to campaign for an end to the use of any animals in travelling circuses. In 2023 we started an investigation into the use of domesticated animals such as ponies and dogs in travelling circuses. We found significant animal welfare issues and will continue to investigate into 2024. We will aim to publish a report into the use of domesticated animals in June 2024 and launch a campaign calling for the ban on the use of wild animals in travelling circuses to be extended to all animals.

Zoos and Aquariums

In 2021 we published our latest report into the aquarium industry 'A study of the Conservation Status of Species Held in British Aquariums'. We found that over 90% of species kept in aquariums in Great Britain were not endangered in the wild, exposing the conservation myth perpetuated by aquariums and zoos. In 2023 we raised our concerns about the keeping of live penguins in a barren environment

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2023

in a UK aquarium and will campaign for an end to this in 2024. We will continue to highlight the exploitation of animals for entertainment in these settings. We will launch a campaign in 2024 calling for an end to the breeding and keeping of penguins at aquariums in the UK.

We continue to build on our successful Tether and Torment campaign launched in 2019 and have called on DEFRA to introduce a ban on this cruel restraint which prevents birds from exhibiting their natural behaviour. In May 2022, we responded to a DEFRA consultation on a review of zoo standards which included a section specifically seeking views on the introduction of a ban on tethering of birds of prey and a ban on touch pools in aquariums. Following a successful fundraising campaign in December 2023 we will refresh our campaign in 2024 and renew our calls for a ban on tethering. We hope to see these cruel activities prohibited in the near future.

During Zoo Awareness Weekend which ran between 7th and 10th April, we highlighted the plight of animals in zoos and aquariums across the UK. Many of our supporters and grassroots activists took to the streets to hold protests and information stalls across the UK. Activists from London, Belfast, Merseyside, Brighton, Leicestershire, Nottinghamshire and the North East all held impactful demonstrations to educate the public on the truth behind the zoos and aquariums.

In 2021 the 10 year report commissioned by DEFRA to review the welfare of elephants in UK zoos was completed and submitted to DEFRA by the Elephant Welfare Group. It was reported in the media that DEFRA is considering the phasing out of elephants from UK zoos. The Minister with responsibility for zoos and animal welfare confirmed that a review into the welfare of zoo elephants was being carried out which would be completed in 2022. However, DEFRA has still not announced a decision. As we enter 2024, we will continue to call for an end to the keeping of elephants (and other species) in zoos. If DEFRA were to take the decision to phase out elephants from zoos it would be the first time a species was banned from zoos on animal welfare grounds – a major step in the right direction.

Exotic Pet Trade

The 'exotic' pet trade and the mobile zoo industry are inextricably linked. Mobile zoos encourage members of the public to seek out new and unusual animals to be kept as pets. In 2023 we continued to work with a coalition of like-minded organisations to call for an end to the keeping of primates as pets and for stronger protection for non-traditional 'exotic' pets. We also worked with other like-minded organisations to highlight concerns about illegal activity at reptile trading events and called for better enforcement by local authorities. As a result of our work, local authorities have been investigating illegal activity at planned exotic pet trade events around the country and many venues have refused to host such events due to animal protection and illegal trading issues.

Mobile Zoos and Other Live Animal Events

Following the introduction in 2019 of the Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018, we have been conducting research on the mobile zoo industry. Thanks to funding from the JG Hogg Trust, we commenced an investigation into the mobile zoo industry in 2022

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2023

which continued throughout 2023 and which will continue into 2024. This work proved more challenging than anticipated due to the scale of the industry and the lack of consistency between local authorities in inspecting and licensing mobile zoo businesses. We aim to publish a full report in 2024, which we will use to lobby for an end to mobile zoos. We continue to lobby local authorities to ban mobile zoo events from council-owned property on animal welfare, public health and ethical grounds.

In 2023, we continued our annual festive events campaign, targeting events that used live animals including reindeer and camels and calling on event organisers to become animal free. This campaign has been very successful over the years and we have seen a significant number of events going animal free as a result. This campaign will continue in 2024 and beyond until no animals are exploited for profit at festive events. We will also continue to promote animal-free alternatives. 44 events that we know to have used live animals between 2018-2022 were confirmed animal-free in 2023. In addition to this 109 events that we know to have used live animals between 2018-2022 didn't confirm themselves animal-free this year, but didn't advertise animal use or have any evidence of animal use in photos published of the event. A total of 153 events that exploited animals that have made the move to being animal-free since 2018.

Public Support and Outreach

Public support and outreach continued in 2023 and we continued to help students from primary schools, secondary schools and from colleges and universities within the UK and further afield with requests for information about our work.

Supporter Base

In 2023 we continued to grow our supporter base and social media footprint. At the end of the year our email database contained 4,790 supporters up 2% on the previous year and we added 918 new supporters to our CRM database of which 179 donated for the first time. At the end of 2023 we had 201 regular donors, our Freedom Champions. Donor retention remains high at 54% (UK average ranges from 40-50%). In 2024 we intend to focus on recruiting more Freedom Champions to ensure our future sustainability.

We currently have over 58,000 followers on Facebook (no change from 2022), over 27,000 followers on X, formerly Twitter (up 2% on 2022) and almost 1200 on Instagram (up 11% on 2022). In 2024 we will recruit a new Digital Marketing & Brand Communications Manager who will be tasked with reaching new audiences using existing and new platforms.

Calls to Action and Media Coverage

In 2023 we called on our supporters to take action to support seven campaigns. A total of 4,627 supporters took part in those actions calling for change. Four press releases relating to campaigns were issued and Freedom for Animals was quoted in at least 25 media articles.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2023

Attending Events

In 2023 we attended several events including VegFest in London and the annual Vegan and Animal Rights Conference in Luxembourg. These events give Freedom for Animals the opportunity to recruit new supporters and to educate the public on our charitable objectives.

Recognising Volunteers

In 2023 we started a review of our volunteer programme. We have benefited from the contribution of a number of dedicated volunteers who have assisted with campaigns, investigations and fundraising. We have started to develop a Volunteer Policy which will maximise the benefits to Freedom for Animals and the volunteers who work with us.

Beneficiaries

The beneficiaries of our activities are ultimately the non-human animals that are kept in captivity to be used for human entertainment. Where we are successful in persuading organisations not to use animals, ultimately fewer animals are kept in captivity. We also benefit people by encouraging them to view the world with compassion, which promotes their well-being and the well-being of other people in their lives.

Financial Review

During the year the charity was fortunate to receive new legacies totalling £71,990 (2022: £8,248). Of these, £45,793 (2022: £38,836) had not yet been received at the year end and this sum is included in accrued income (note 12). As well as donations from our supporters, we were grateful to receive £20,000 grant funding from the JG Hogg Foundation in 2023. Wage costs increased significantly in the year as the charity increased the number of staff, and the charity posted a deficit for the year of £62,193 (2022: £46,127). The deficit is within budget and is part of our long term plan to increase the impact and reach of the charity by investing in staff.

Reserves Policy

The Reserves Policy was reviewed in 2022. The Reserves Policy is to ensure that the charity has sufficient cash to enable it to pay staff and other core costs for a period of six months. This means that at the current level of expenditure, reserves need to be maintained at £100,000. Currently, reserves are £522,593 and the charity is budgeting for deficits to bring reserves to the required level.

Related parties and relationships with other organisations

Patrick Morrello is a trustee and a director of Third Sector Accountancy Limited, which provides accountancy services to the charity. The details are set out in note 9.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2023

Plans for the Future

With our new Director in place since December 2021, we are focusing on strengthening our fundraising, campaigning and communications work. In 2023, we started to develop a five-year strategy which will be further developed in 2024 and will be launched early in 2025.

We will also review our Fundraising Strategy, developing longer term plans and explore how we can further diversify our fundraising income creating a more sustainable funding base. We will grow our fundraising through regular giving and strengthening our relationships with Trusts and Foundations. We will work with online platforms to identify new potential supporters and will review our supporter journey to recruit regular donors (Freedom Champions).

In August 2022 we appointed a new Campaigns Manager to drive forward our campaigning work. Our campaign work will be reviewed in 2024 as we develop our new five-year strategy and we will identify and prioritise key campaign areas.

In February 2023, we appointed a new Fundraising Manager and we are in the process of reviewing and developing our Fundraising Strategy to ensure a sustainable future for Freedom for Animals.

In 2024 we intend to recruit a new Digital Marketing and Brand Communications Manager as part of our long term strategy to reach new audiences and recruit new supporters.

Some of the above plans have been delayed due to our Director's long-term sick leave. However, we anticipate that all of the above will progress well in 2024 and beyond.

Captive Animals' Protection Society
Trustees' Report
for the year ended 31 December 2023

Statement of responsibilities of the trustees

The trustees (who are also directors of Captive Animals' Protection Society for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
-
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006. The trustees' annual report has been approved by the trustees on and signed on their behalf by:



Patrick Morrello
Trustee

26 / 09 / 2024

Captive Animals' Protection Society

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 December 2023 set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kathleen Moss ACMA CGMA
48 Lawn Terrace
London
SE3 9LP

26 / 09 / 2024

Captive Animals Protection Society
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31st December 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
Income from:							
Donations and legacies	3	110,439	20,000	130,439	47,272	33,869	81,141
Investments	4	4,913	-	4,913	628	-	628
Total income		115,352	20,000	135,352	47,900	33,869	81,769
Expenditure on:							
Raising funds	5	24,698	-	24,698	11,206	-	11,206
Charitable activities	6	153,487	19,360	172,847	97,615	19,075	116,690
Total expenditure		178,185	19,360	197,545	108,821	19,075	127,896
Net income/(expenditure) for the year	8	(62,833)	640	(62,193)	(60,921)	14,794	(46,127)
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		(62,833)	640	(62,193)	(60,921)	14,794	(46,127)
Reconciliation of funds							
Total funds brought forward		562,916	21,870	584,786	623,837	7,076	630,913
Total funds carried forward		500,083	22,510	522,593	562,916	21,870	584,786

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

Captive Animals Protection Society
Company number 2086775

Balance sheet as at 31st December 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	12	2,437	94
Current assets			
Stock		1,023	1,022
Debtors	13	50,252	42,855
Cash at bank and in hand		471,343	545,896
Total current assets		522,618	589,773
Liabilities			
Creditors: amounts falling due in less than one year	14	(2,462)	(5,081)
Net current assets		520,156	584,692
Net assets		522,593	584,786
The funds of the charity:			
Restricted income funds	15	22,510	21,870
Unrestricted income funds	16	500,083	562,916
Total charity funds		522,593	584,786

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 21 form part of these accounts.

Approved by the trustees on 26 / 09 / 2024 and signed on their behalf by:

P Morrello
Patrick Morrello (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Captive Animals Protection Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charitable company was under the control of the Trustees during the period under review. There is no single ultimate controlling party.

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

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of commercial trading including merchandise purchased.
- Expenditure on charitable activities includes the costs of staff time and office costs undertaken to further the purposes of the charity.

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

Notes to the accounts for the year ended 31st December 2023 (continued)

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
-----------	-----

i Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

j Debtors

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

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 31st December 2023 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £
Donations	37,367	20,000	57,367
Legacies	71,990	-	71,990
Other fundraising	1,082	-	1,082
Total	110,439	20,000	130,439

Comparative period

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
Donations	38,905	33,869	72,774
Legacies	8,248	-	8,248
Other fundraising	119	-	119
	47,272	33,869	81,141

4 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

5 Cost of raising funds

	2023 £	2022 £
Fundraising expenses	12,821	3,691
Staff costs	11,877	7,515
	24,698	11,206

Notes to the accounts for the year ended 31st December 2023 (continued)

6 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Staff costs	106,892	82,892
Staff expenses	3,719	1,346
Campaign costs	10,325	1,093
Grants paid	16,538	-
Postage	5,594	5,427
Website	8,096	9,186
Legal and professional	8,187	4,883
Premises	2,358	2,320
Overheads	7,246	6,948
Governance costs	3,892	2,595
	<u>172,847</u>	<u>116,690</u>
Restricted expenditure	19,360	19,075
Unrestricted expenditure	<u>153,487</u>	<u>97,615</u>
	<u>172,847</u>	<u>116,690</u>

7 Grants paid

	Total 2023 £	Total 2022 £
Zooatronic Limited	11,538	-
Wild Futures	5,000	-
	<u>16,538</u>	<u>-</u>

All grants were paid to institutions in pursuit of the objectives of the charity.
Zooatronic is developing a digital zoo and Wild Futures is a GFAS accredited sanctuary looking after monkeys rescued from the pet trade.

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	614	173
Independent examiner's fee	300	300
	<u>914</u>	<u>473</u>

9 Staff costs

	2023 £	2022 £
Wages and salaries	115,222	79,165
Pension costs	1,399	544
Social security costs	-	-
	<u>116,621</u>	<u>79,709</u>

Notes to the accounts for the year ended 31st December 2023 (continued)

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 4.8 (2022: 3.5).

The average full time equivalent number of staff employed during the period was 2 (2022: 2).

The key management personnel of the charity comprise the trustees, Director, Fundraising Manager and the Campaigns Manager. The total employee benefits of the key management personnel of the charity were £82,829 (2022: £58,563).

10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2022: Nil).

One trustee received expenses reimbursements of £139 during the year (2022: £554 - two trustees).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Patrick Morrello is a director of Third Sector Accountancy Limited and a trustee of the charity. During the year the charity paid Third Sector Accountancy Limited £3,836 (2022: £3,246) for accountancy and book-keeping services.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Office equipment £
Cost	
At 1st January 2023	2,695
Additions	2,957
At 31st December	5,652
Depreciation	
At 1st January 2023	2,601
Charge for the year	614
At 31st December	3,215
Net book value	
At 31st December	2,437
<i>At 31st December</i>	<i>94</i>

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2023 (continued)

13 Debtors

	2023 £	2022 £
Accrued legacies	45,793	38,836
Prepayments	4,459	4,019
	50,252	42,855

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Creditors and accruals	1,126	1,617
Taxation and social security costs	1,336	3,464
	2,462	5,081

15 Analysis of movements in restricted funds

Current reporting period

	Balance at 1st January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2023 £
Big Give 2021	6,220	-	(3,710)	-	2,510
Mobile Zoo Work JG Hogg	15,650	20,000	(15,650)	-	20,000
Total	21,870	20,000	(19,360)	-	22,510

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2023 (continued)

Previous reporting period

	Balance at 1st January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2022 £
Big Give 2021	5,351	869	-		6,220
Mobile Zoo Work JG Hogg	1,725	20,000	(6,075)	-	15,650
J Hogg 2022	-	13,000	(13,000)	-	-
Total	7,076	33,869	(19,075)	-	21,870

Name of restricted fund

Description, nature and purposes of the fund

Big Give 2021	For an active response team for animals
Mobile Zoo Work: JG Hogg	To expose and campaign against the mobile zoo industry, following the introduction of the Animal Activity Licences. This includes researching and investigating as well as work to lobby councils to ban mobile zoos on their land and campaigning against the use of animals in festive events.

Notes to the accounts for the year ended 31st December 2023 (continued)

16 Analysis of movement in unrestricted funds

	Balance at 1st January 2023 £	Income £	Expenditure £	Transfers £	As at 31st December 2023 £
General fund	562,916	115,352	(178,185)	-	500,083
	562,916	115,352	(178,185)	-	500,083
<i>Comparative period</i>	<i>Balance at 1st January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31st December 2022 £</i>
General fund	623,837	47,900	(108,821)	-	562,916
	623,837	47,900	(108,821)	-	562,916

Notes to the accounts for the year ended 31st December 2023 (continued)

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	2,437	-	-	2,437
Net current assets/(liabilities)	497,646	-	22,510	520,156
Total	500,083	-	22,510	522,593
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	94	-	-	94
Net current assets/(liabilities)	562,822	-	21,870	584,692
Total	562,916	-	21,870	584,786

Accounts

Company number 2086775

Registered charity number 1124436



Captive Animals' Protection Society

Financial statements for the year ended 31 December 2022

Captive Animals' Protection Society
Reference and Administrative Information
for the year ended 31 December 2022

Company number

2086775

Charity number

1124436

Other names used

Freedom for Animals

Registered office

83 Ducie Street

Manchester

M1 2JQ

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Patrick Morrello

Maria Soledad Iriart

Tina Matthew

Julie Boyd

Vanessa Amoroso

Laure Boissat (appointed 24 January 2022)

Key management personnel

Andrew Kelly – Director

Laura Tomlinson – Fundraising Manager (appointed 1st February 2023)

Laura Walton-Banks – Campaigns Manager (appointed 8th August 2022)

Bankers

Barclays Bank Plc

1 Churchill Place

London

E14 5HP

Independent examiner

Kathleen Moss ACMA CGMA

48 Lawn Terrace

London SE3 9LP

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2022

The Trustees present their report and the unaudited financial statements for the year ended 31st December 2022. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, Governance and Management

Governance

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 Dec 2022 was 6 (2021: 5). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 10 to the accounts.

Board Meetings are held at least quarterly, the Director attends all Board meetings and provides operational reports. A two-day planning and development meeting also takes place with Board, Director, staff and volunteers.

Appointing Trustees

Trustees are advertised for and must complete an application form in order to be shortlisted for a trustee position. Current trustees consider the applications, interview potential trustees and determine whether the person would be an appropriate trustee for the charity. The trustees meet at least four times a year. The organisation is a charitable company limited by guarantee, incorporated on 2nd January 1987 and registered as a charity on 10th June 2008.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2022

Objectives and Activities

The Captive Animals' Protection Society has used the name Freedom For Animals in all publicity materials since 2019 and hereinafter will be referred to as Freedom For Animals or FFA. It is a UK-based charity leading the campaign to end the captivity of animals, especially those used for entertaining the public in zoos, aquariums, circuses and the media industry. FFA carries out undercover investigations, research, campaigns, political lobbying and education. Our evidence-based campaigns and strong ethical basis ensure we can make a significant difference to the lives of animals in ending their exploitation.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Main Activities

The charity publishes material both on paper and via its website exposing the suffering of animals in captivity. The charity uses social media and traditional media to raise awareness of the plight of animals. The charity distributes information and resources to individuals to educate the wider public of the issues surrounding animals used in entertainment. Research and investigations are carried out regularly in order to have evidence to create positive change for animals. The government is lobbied where the law could be changed to help animals used within the entertainment industries. Local authorities are lobbied to call on them to robustly enforce existing legislation as appropriate.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

In charity law the advancement of animal welfare is recognised as a charitable purpose. It is in the public's interest to develop a more compassionate attitude towards non-human animals. The work of the charity benefits the public by helping them to become aware of and respect animals' inherent value through information and education. The charity helps people who are upset about the way animals are used in entertainment or held captive, by enabling them to volunteer and contribute to the work of the charity.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2022

The charity is regularly contacted by students from primary school up to university level. For students studying an issue that the charity works on, the charity's contribution is vital to ensure a non-biased informed project and motivates students who are passionate about the issues we work on.

Achievements and Performance

In 2022, we celebrated CAPS' 65th anniversary – 65 years of fighting for animals since CAPS was founded by Irene Heaton, a retired school teacher, who was concerned about the exploitation and abuse of captive wild animals, particularly those in circuses and zoos. However, 2022 was yet another challenging year for Freedom for Animals and the wider charity sector as the UK started to recover from the COVID19 pandemic. Fundraising continued to be challenging due to the difficult economic climate and cost of living crisis, but we worked very hard to ensure that we were able to continue fighting for animals. Our fundraising capability was further challenged by the loss of our longstanding Fundraising Manager who left in June 2022 to move to a new role with a larger animal protection organisation. Recruitment of a suitable replacement was difficult and we were effectively without a dedicated fundraiser for six months. We have now recruited a new Fundraising Manager who commenced the role in February 2023. Despite these significant challenges, FFA continued to work relentlessly to bring an end to the abuse and exploitation of animals for human entertainment in zoos, aquariums, mobile zoos (and other live animal performances), circuses, bird of prey centres, TV and media and the exotic pet trade.

Throughout the year, FFA continued to actively scrutinise the zoo industry, raising public awareness of the animal welfare and ethical issues posed by the keeping of wild animals in captivity. We focused particularly on those zoos which were blatantly falling short of the minimum standards required under the Zoo Licensing Act, and causing the highest level of harm to animals. We continued to develop our Road Map to Zoo Closures, developing and encouraging the use of alternatives to zoos, including sanctuaries accredited by the Global Federation of Animal Sanctuaries (GFAS) and virtual wildlife experiences. In 2022, we provided financial support for a new initiative called ZooAtronic which aims to develop an alternative, immersive experience to promote a cruelty free educational experience without the use of live animals.

FFA continues to advocate for zoo closures. We have called on Department of Food and Rural Affairs (DEFRA) to phase out elephants from UK zoos, starting with a prohibition on breeding elephants in captivity and a ban on any new elephants entering UK zoos.

Our small team continued to work tirelessly on a wide range of issues involving captive animals. Thanks to several legacies received from generous benefactors, many of whom have been long term supporters of FFA, we are in an excellent position to grow our work in 2023 and beyond. We have started to develop a new five year strategy which will be finalised in 2023 and launched early in 2024.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2022

FFA continued to engage constructively with decision makers at DEFRA and local authorities to call for the end of the use of animals for human entertainment.

The Animal Welfare (Sentience) Act 2022 finally received Royal Assent in April 2022 following a long campaign by animal protection organisations, including FFA. This was a huge milestone, with animals being recognised as being sentient under UK law. As part of the Better Deal for Animals Coalition, a coalition of like-minded UK based animal protection groups, FFA continued to call for progress on the Kept Animals Bill which we hoped would make progress through Parliament in 2022. This much needed piece of legislation will bring an end to the keeping of primates (such as marmosets and squirrel monkeys) as pets, something which FFA has long campaigned for*.

*Update – In May 2023, the government announced that it was dropping the Kept Animals Bill. FFA was very disappointed with this but will continue to call for better protection for captive animals and will continue to call for a ban on the keeping of primates as pets.

We expect other opportunities to arise in 2023, including the potential phasing out of tethering of birds of prey in zoos and an end to touch pools in aquariums in 2023/24.

The charity's main activities and who it tries to help are described below. All its charitable activities focus on ending the captivity of animals, especially those used for entertaining the public, and are undertaken to further the Captive Animals' Protection Society's charitable purposes for public benefit.

Animal Circuses

Over the past few years, FFA has welcomed bans on the use of wild animals in travelling circuses in England (2020), Wales (2020), Scotland (2019) and the Republic of Ireland (2018). Freedom for Animals, along with other like-minded organisations welcomed and hailed these bans as significant steps forward for animals and huge milestones in achieving FFA's objectives. However, while we have welcomed these bans on the use of wild animals in travelling circuses, many domesticated animals including horses and dogs are still exploited in travelling circuses and we will continue to campaign for an end to the use of any animals in travelling circuses.

Zoos and Aquariums

In 2021 we published our latest report into the aquarium industry 'A study of the Conservation Status of Species Held in British Aquariums'. We found that over 90% of species kept in aquariums in Great Britain were not endangered in the wild, exposing the conservation myth perpetuated by aquariums and zoos. In 2022 we raised our concerns about the keeping of live penguins in a barren environment in a UK aquarium and will campaign for an end to this in 2023. We will continue to highlight the exploitation of animals for entertainment in these settings.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2022

We continue to build on our successful Tether and Torment campaign launched in 2019 and have called on DEFRA to introduce a ban on this cruel restraint which prevents birds from exhibiting their natural behaviour. In May 2022, we responded to a DEFRA consultation on a review of zoo standards which included a section specifically seeking views on the introduction of a ban on tethering of birds of prey and a ban on touch pools in aquariums. We hope to see these cruel activities prohibited in the near future.

During Zoo Awareness Weekend which ran between 15th and 18th April, we highlighted the plight of animals in zoos and aquariums across the UK. Many of our supporters and grassroots activists took to the streets to hold protests and information stalls across the UK. Activists from Belfast, Merseyside, Brighton, Leicestershire, Nottinghamshire and the North East all held impactful demonstrations to educate the public on the truth behind the zoos and aquariums.

In 2021 it was reported in the media that DEFRA is considering the phasing out of elephants from UK zoos. The Minister with responsibility for zoos and animal welfare confirmed that a review into the welfare of zoo elephants was being carried out which would be completed in 2022. We will continue to call for an end to the keeping of elephants (and other species) in zoos. If DEFRA were to take the decision to phase out elephants from zoos it would be the first time a species was banned from zoos on animal welfare grounds – a major step in the right direction.

Exotic Pet Trade

The 'exotic' pet trade and the mobile zoo industry are inextricably linked. Mobile zoos encourage members of the public to seek out new and unusual animals to be kept as pets. In 2022 we continued to work with a coalition of like-minded organisations to call for an end to the keeping of primates as pets and for stronger protection for non-traditional pets. We also worked with other like-minded organisations to highlight concerns about illegal activity at reptile trading events and called for better enforcement by local authorities.

Mobile Zoos and Other Live Animal Events

Following the introduction in 2019 of the Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018, we have been conducting research on the mobile zoo industry. We aim to publish a full report in October 2023, which we will use to lobby for an end to mobile zoos. We continue to lobby local authorities to ban mobile zoo events from council-owned property on animal welfare, public health and ethical grounds.

In 2022, we continued our annual festive events campaign, targeting events that used live animals including reindeer and camels and calling on event organisers to become animal free.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2022

Public Support and Outreach

Public support and outreach work was limited in 2022 but we continued to help students from primary schools, secondary schools and from colleges and universities with requests for information about our work.

Beneficiaries

The beneficiaries of our activities are ultimately the non-human animals that are kept in captivity to be used for entertainment. Where we are successful in persuading organisations not to use animals, ultimately fewer animals are kept in captivity. Some animals are removed to safety by FFA or other parties (RSPCA, police) when serious animal welfare issues or suspected cruelty is found. We also benefit people by encouraging them to view the world with compassion, which promotes their well-being and the well-being of other people in their lives.

Financial Review

During the year the charity was fortunate to receive new legacies totalling £8,248 (2021: £109,264). An additional £38,836 of legacies (2021: £169,383) had not yet been received at the year end and this sum is included in accrued income (note 12). As well as donations from our supporters, we were grateful to receive £33,000 grant funding from the JG Hogg Foundation. Wage costs increased significantly in the year as the charity increased the number of staff, and the charity posted a deficit for the year of £46,127 (2021: £100,500 surplus). The deficit is within budget and is part of our long term plan to increase the impact and reach of the charity by investing in staff.

Reserves Policy

The Reserves Policy as reviewed in 2022. The Reserves Policy is to ensure that the charity has sufficient cash to enable it to pay staff and other core costs for a period of six months. This means that at the current level of expenditure, reserves need to be maintained at £75,000. Currently, reserves are £584,786, and the charity is budgeting for deficits to bring reserves to the required level.

Related parties and relationships with other organisations

Patrick Morrello is a trustee and a director of Third Sector Accountancy Limited, which provides accountancy services to the charity. The details are set out in note 9.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2022

Plans for the Future

With our new Director in place since December 2021, we are focusing on strengthening our fundraising, campaigning and communications work. In 2022, we started to develop a five-year strategy which will be further developed in 2023 and will be launched early in 2024.

We will also refresh our fundraising strategy, developing longer term plans and explore how we can further diversify our fundraising income creating a more sustainable funding base. We will grow our fundraising through regular giving and strengthening our relationships with Trusts and Foundations.

In August 2022 we appointed a new Campaigns Manager to drive forward our campaigning work. Our campaign work will be reviewed in 2023 as we develop our new five-year strategy and we will identify and prioritise key campaign areas.

Statement of responsibilities of the trustees

The trustees (who are also directors of Captive Animals' Protection Society for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Captive Animals' Protection Society
Trustees' Report
for the year ended 31 December 2022

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006. The trustees' annual report has been approved by the trustees on 28 / 09 / 2023 and signed on their behalf by



Patrick Morrello
Trustee

Captive Animals' Protection Society

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 December 2022 set out on pages 10 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kathleen Moss ACMA CGMA
48 Lawn Terrace
London
SE3 9LP

28 / 09 / 2023

Captive Animals Protection Society
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31st December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Income from:							
Donations and legacies	3	47,272	33,869	81,141	163,135	20,693	183,828
Investments	4	628	-	628	84	-	84
Total income		47,900	33,869	81,769	163,219	20,693	183,912
Expenditure on:							
Raising funds	5	11,479	-	11,479	7,598	-	7,598
Charitable activities	6	97,342	19,075	116,417	53,581	22,233	75,814
Total expenditure		108,821	19,075	127,896	61,179	22,233	83,412
Net income/(expenditure) for the year	7	(60,921)	14,794	(46,127)	102,040	(1,540)	100,500
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		(60,921)	14,794	(46,127)	102,040	(1,540)	100,500
Reconciliation of funds							
Total funds brought forward		623,837	7,076	630,913	521,797	8,616	530,413
Total funds carried forward		562,916	21,870	584,786	623,837	7,076	630,913

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

Captive Animals Protection Society
Company number 2086775

Balance sheet as at 31st December 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	11	94	267
Current assets			
Stock		1,022	1,022
Debtors	12	42,855	177,078
Cash at bank and in hand		545,896	455,270
Total current assets		589,773	633,370
Liabilities			
Creditors: amounts falling due in less than one year	13	(5,081)	(2,724)
Net current assets		584,692	630,646
Net assets		584,786	630,913
The funds of the charity:			
Restricted income funds	14	21,870	7,076
Unrestricted income funds	15	562,916	623,837
Total charity funds		584,786	630,913

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 21 form part of these accounts.

Approved by the trustees on 28 / 09 / 2023 and signed on their behalf by:

P Morrello

Patrick Morrello (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Captive Animals Protection Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charitable company was under the control of the Trustees during the period under review. There is no single ultimate controlling party.

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

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Notes to the accounts for the year ended 31st December 2022 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of commercial trading including merchandise purchased.
- Expenditure on charitable activities includes the costs of staff time and office costs undertaken to further the purposes of the charity.

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

Notes to the accounts for the year ended 31st December 2022 (continued)

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
-----------	-----

i Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

j Debtors

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

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £
Donations	38,905	33,869	72,774
Legacies	8,248	-	8,248
Other fundraising	119	-	119
Total	47,272	33,869	81,141
<i>Comparative period</i>			
	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
Donations	53,456	20,693	74,149
Legacies	109,264	-	109,264
Other fundraising	415	-	415
	163,135	20,693	183,828

4 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

5 Cost of raising funds

	2022 £	2021 £
Merchandise	333	477
Fundraising expenses	2,105	1,658
Staff costs	9,041	5,463
	11,479	7,598

Notes to the accounts for the year ended 31st December 2022 (continued)

6 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Staff costs	82,678	49,217
Communications	1,254	2,026
Postage	5,427	5,999
Website	9,186	6,775
Legal and professional	4,883	4,396
Premises	2,320	2,070
Campaign literature	859	979
Overheads	7,042	3,946
Depreciation	173	406
Governance costs	2,595	-
	<u>116,417</u>	<u>75,814</u>
Restricted expenditure	19,075	22,233
Unrestricted expenditure	97,342	53,581
	<u>116,417</u>	<u>75,814</u>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	173	406
Independent examiner's fee	300	300
	<u> </u>	<u> </u>

8 Staff costs

	2022 £	2021 £
Wages and salaries	79,165	52,123
Pension costs	544	532
Social security costs	-	-
	<u>79,709</u>	<u>52,655</u>

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 3.5 (2021: 4).

The average full time equivalent number of staff employed during the period was 2 (2021: 2).

The key management personnel of the charity comprise the trustees, the Campaigns Director and the Campaigns Officer. The total employee benefits of the key management personnel of the charity were £58,563 (2021: £35,950).

Notes to the accounts for the year ended 31st December 2022 (continued)

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration during the year (2021: Nil).

Three members of the management committee received expenses reimbursements of £159 during the year (2021: £82).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Patrick Morrello is a director of Third Sector Accountancy Limited and a trustee of the charity. During the year the charity paid Third Sector Accountancy Limited £3,246 (2021: £2,892) for accountancy and book-keeping services.

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Fixed assets: tangible assets

Cost	Office equipment £
At 1st January 2022	2,695
Additions	-
At 31st December	2,695
Depreciation	
At 1st January 2022	2,428
Charge for the year	173
At 31st December	2,601
Net book value	
At 31st December	94
<i>At 31st December</i>	<i>267</i>

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2022 (continued)

12 Debtors

	2022 £	2021 £
Accrued legacies	38,836	169,383
Other accrued income	-	2,817
Prepayments	4,019	4,878
	42,855	177,078

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,617	1,500
Taxation and social security costs	3,464	1,074
Pension contributions	-	150
	5,081	2,724

14 Analysis of movements in restricted funds

Current reporting period

	Balance at 1st January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2022 £
Big Give 2021	5,351	869	-	-	6,220
Mobile Zoo Work JG Hogg	1,725	20,000	(6,075)	-	15,650
JG Hogg 2022	-	13,000	(13,000)	-	-
Total					
	7,076	33,869	(19,075)	-	21,870

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2022 (continued)

Previous reporting period

	Balance at 1st January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2021 £
Shine a light Mobile zoo investigations	227	-	(227)	-	-
Falconry investigation Protecting Animals at Christmas Festive events campaigner	673	-	(673)	-	-
	2,100	-	(2,100)	-	-
	1,031	-	(1,031)	-	-
Aquaria Phase 1	-	2,342	(2,342)	-	-
Big Give 2021 Mobile Zoo Work JG Hogg	-	5,351	-	-	5,351
	4,035	13,000	(15,310)	-	1,725
Total	8,616	20,693	(22,233)	-	7,076

Name of restricted fund

Description, nature and purposes of the fund

Shine a light	Nature: Research and visit selection of zoos or other places selected. Produce postcards and web stories about individuals. Purpose: To encourage empathy and compassion towards animals by telling their life stories.
Mobile zoo research	Nature: Research into mobile zoos. Purpose: To gather evidence on mobile zoos in order to raise public awareness on welfare concerns
Falconry project	Nature: Research into falconry centres in the U.K Purpose To gather evidence on falconry centres in order to raise public awareness of welfare concerns within the industry.
Protecting animals at Christmas	Nature: Researching and gathering evidence on the use of animals at festive events. Developing information packs and engaging with councils across England. Purpose: To achieve council bans on the use of animals at festive events. The bans will reduce demand ultimately impacting on the amount of animals exploited in these businesses.

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2022 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Festive events campaigner	Nature: Funding of wages for a campaigner Purpose: to campaign against the use of animals such as reindeer in festive events
Aquaria Phase 1 and 2	Research into the number, type and conservation status of species and individuals held in UK aquariums.
Big Give 2021	For an active response team for animals
Mobile Zoo Work: JG Hogg	To expose and campaign against the mobile zoo industry, following the introduction of the Animal Activity Licences. This includes researching and investigating as well as work to lobby councils to ban mobile zoos on their land and campaigning against the use of animals in festive events.

15 Analysis of movement in unrestricted funds

	Balance at 1st January 2022 £	Income £	Expenditure £	Transfers £	As at 31st December 2022 £
General fund	623,837	47,900	(108,821)	-	562,916
	623,837	47,900	(108,821)	-	562,916
Comparative period	<i>Balance at 1st January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31st December 2021 £</i>
General fund	521,797	163,219	(61,179)	-	623,837
	521,797	163,219	(61,179)	-	623,837

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2022 (continued)

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	94	-	-	94
Net current assets/(liabilities)	562,822	-	21,870	584,692
Total	562,916	-	21,870	584,786
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	267	-	-	267
Net current assets/(liabilities)	623,570	-	7,076	630,646
Total	623,837	-	7,076	630,913

Accounts

Company number 2086775

Registered charity number 1124436



Captive Animals' Protection Society

Financial statements for the year ended 31 December 2021

Captive Animals' Protection Society
Reference and Administrative Information
for the year ended 31 December 2021

Company number

2086775

Charity number

1124436

Other names used

Freedom for Animals

Registered office and operational address

Holyoake House

Hanover Street

Manchester

M60 0AS

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Patrick Morrello

Maria Soledad Iriart

Tina Matthew

Julie Boyd

Vanessa Amoroso (appointed 10 May 2021)

Laure Boissat (appointed 24 January 2022)

Key management personnel

Sam Threadgill – Director (until September 2021)

Andrew Kelly – Director (from December 2021)

Nicola O'Brien - Fundraising and Communications Manager

Bankers

Barclays Bank Plc

Independent examiner

Kathleen Moss ACMA CGMA

48 Lawn Terrace

London SE3 9LP

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2021

The Trustees present their report and the unaudited financial statements for the year ended 31st December 2021. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, Governance and Management

Governance

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 Dec 2021 was 5 (2020: 4). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 10 to the accounts.

Board Meetings are held quarterly, the Director attends all Board meetings and provides operational reports. A two-day planning and development day also takes place with Board, Director, staff and volunteers.

Appointing Trustees

Trustees are advertised for and must complete an application form and interview process in order to be considered for a trustee position. Current trustees review the applications, interview potential trustees and determine whether the person is an appropriate trustee for the charity. The potential trustee meets with all trustees and attends a Board meeting before a final agreement is made. The trustees meet a minimum of four times a year. The organisation is a charitable company limited by guarantee, incorporated on 2nd January 1987 and registered as a charity on 10th June 2008.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2021

Objectives and Activities

The Captive Animals' Protection Society has used the name Freedom For Animals in all publicity materials since 2019 and hereinafter will be referred to as Freedom For Animals or FFA. It is a UK-based charity leading the campaign to end the captivity of animals, especially those used for the purpose of entertaining the public in zoos, circuses and the media industry. FFA carries out undercover investigations, research, campaigns, political lobbying and education. Our evidence-based campaigns and strong ethical basis ensure we can make a significant difference to the lives of animals in ending their exploitation.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Main Activities

The charity publishes material both on paper and via its website exposing the suffering of animals in captivity. It uses social media and the media to raise awareness of the plight of animals. It distributes information and resources to individuals to educate the wider public of the issues surrounding animals used in entertainment. Research and investigations are carried out regularly to ensure we have the most up to date evidence to create positive change for animals. The government is lobbied where the law could be changed to help animals used within the entertainment industries.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

In charity law the advancement of animal welfare is recognised as a charitable purpose. It is in the public's interest to develop a more compassionate attitude towards non-human animals. The work of the charity benefits the public by helping them to become aware of and respect animals' inherent value through information and education. The charity helps people who are upset about the way animals are used in entertainment or held captive, by enabling them to volunteer and contribute to the work of the charity.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2021

The charity is regularly contacted by students from primary school up to university level. For students studying an issue that the charity works on, the charity's contribution is vital to ensure a non-biased informed project and motivates students who are passionate about the issues we work on.

Achievements and Performance

2021 was another challenging year for Freedom for Animals as the UK started to emerge from the COVID19 pandemic. Fundraising was difficult in an uncertain economic climate, but we worked very hard to ensure that we were able to continue fighting for animals. Despite the significant challenges and difficulties presented by the pandemic, FFA continued to work relentlessly to bring an end to the abuse and exploitation of animals for human entertainment in zoos, aquariums, mobile zoos (and other live animal performances), circuses, bird of prey centres, TV and media and the exotic pet trade.

Throughout the year, FFA continued to actively scrutinise the zoo industry, raising public awareness of the animal welfare and ethical issues posed by the keeping of wild animals in captivity. We agreed on creating a Road Map to Zoo Closures, developing and encouraging the use of alternatives to zoos, including sanctuaries accredited by the Global Federation of Animal Sanctuaries (GFAS) and virtual wildlife experiences. FFA continues to advocate for a phase out of zoos, we have focused initially on those species where ample scientific evidence already exists that they do not thrive in zoos or other captive environments, e.g., elephants and big cats.

Our small and hugely dedicated team worked tirelessly on a wide range of issues involving captive animals. We were extremely fortunate to have been recognised by long term supporters who had left legacies to help us continue with our work. These legacies have created significant opportunities for FFA to grow our work in 2022 and beyond. In September 2021, Director Sam Threadgill left FFA to pursue new challenges. The Board extends its thanks to Sam who helped us navigate an extremely challenging time as a result of the impact of the pandemic. In December, Dr Andrew Kelly joined us as our new Director. Dr Kelly brings a wealth of experience in the animal protection charity sector, with both wild and domesticated animals, having worked with the Royal Society for the Prevention of Cruelty to Animals (RSPCA), the Irish Society for the Prevention of Cruelty to Animals (ISPCA) and Humane Society International (HSI).

Plans commenced in 2021 to recruit a Campaigns Manager to drive forward FFA campaigns work. This is a vital role in helping us move forward and grow our campaigns work this role was filled in August 2022. We are hugely looking forward to increasing our campaign work in the coming years.

FFA continued to engage constructively with decision makers at the Department of Food and Rural Affairs (DEFRA) and local authorities to call for better protection for animals in captivity and used for human entertainment.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2021

The Animal Welfare (Sentience) Bill made its way slowly through the Westminster Parliament eventually becoming law in April 2022.

FFA will continue to call for progress on the Kept Animals Bill, joining with the the Better Deal for Animals Coalition, a coalition of like-minded UK based animal protection groups, together we will encourage its progress through Parliament in 2022. This much needed piece of legislation will bring an end to the keeping of primates (such as marmosets and squirrel monkeys) as pets, something which FFA has long campaigned for.

We expect other opportunities to arise in 2022, including the potential phasing out of tethering of birds of prey in zoos and an end to touch pools in aquariums.

The charity's main activities and who it tries to help are described below. All its charitable activities focus on ending the captivity of animals, especially those used for entertaining the public, and are undertaken to further the Captive Animals' Protection Society's charitable purposes for public benefit.

Animal Circuses

After 65 years of campaigning, FFA has welcomed bans on the use of wild animals in circuses in England (2020), Wales (2020), Scotland (2019) and the Republic of Ireland (2018). Freedom for Animals, along with other like-minded organisation welcomed and hailed these bans as significant steps forward for animals and huge milestones in achieving FFA's objectives. However, while we welcome these bans on the use of wild animals in circuses, many domesticated animals including horses and dogs are still exploited in travelling circuses and we will continue to campaign for an end to the use of any animals in travelling circuses.

Zoos and Aquariums

In 2021 we published our latest report into the aquarium industry 'A study of the Conservation Status of Species Held in British Aquariums'. We found that over 90% of species kept in aquariums in Great Britain were not endangered in the wild, exposing the conservation myth perpetuated by aquariums and zoos. In 2022 we hope to continue with this work and provide further evidence that the vast majority of these animals are taken from the wild with high mortality rates throughout the process.

We continue to build on our successful Tether and Torment campaign launched in 2019 and have called on DEFRA to introduce a ban on this cruel restraint method.

In February, we welcomed the news that Borth Zoo was to be compulsorily wound up but were disappointed to learn of their intention to continue in business under another name. This followed extensive investigation work and calls for Borth Zoo to be closed.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2021

During Zoo Awareness Weekend which ran between 2nd and 4th April, we highlighted the plight of sea lions in zoos being trained to perform tricks for the public and asked our supporters to contact zoos asking them why they have sea lions, where they were sourced them from and calling on them to introduce a re-wilding programme. We also asked supporters to sign an open letter to Prime Minister Boris Johnson regarding zoo funding.

In June it was reported in the media that DEFRA is considering the phasing out of elephants from UK zoos. The Minister with responsibility for zoos and animal welfare confirmed that a review into the welfare of zoo elephants was being carried out which would be completed in 2022. We will continue to call for an end to the keeping of elephants (and other species) in zoos. If DEFRA were to take the decision to phase out elephants from zoos it would be the first time a species was banned from zoos on animal welfare grounds – a major step in the right direction.

Exotic Pet Trade

The 'exotic' pet trade and the mobile zoo industry are inextricably linked. Mobile zoos encourage members of the public to seek out new and unusual animals to be kept as pets. In 2021 we worked with a coalition of like-minded organisations to call for an end to the keeping of primates as pets and for stronger protection for non-traditional pets. We continued to call for an end to the keeping of primates as pets as well as other so-called exotic species.

Mobile Zoos and Other Live Animal Events

Following the introduction in 2019 of the Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018, we have been conducting research on the mobile zoo industry. In 2021 we were restricted in our work but will continue to work on mobile zoo issues throughout 2022 and we aim to publish a full report in April 2023, which we will use to lobby for an end to mobile zoos. We continue to lobby local authorities to ban mobile zoo events from council-owned property on animal welfare, public health and ethical grounds.

In 2021, festive events using live animals including reindeer and camels reappeared after a two-year absence due to COVID19. Our festive events campaigner identified and monitored a total of 251 advertised festive events 137 of which were found to be intending to use animals including reindeer and camels. Fifteen events were targeted for online action, of which 13 were subsequently cancelled by the events organisers.

Public Support and Outreach

Public support and outreach work was limited in 2021 but we continued to help students from primary schools, secondary schools and from colleges and universities with requests for information about our work.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2021

Beneficiaries

The beneficiaries of our activities are ultimately the non-human animals that are kept in captivity to be used for entertainment. Where we are successful in persuading organisations not to use animals, ultimately fewer animals are kept in captivity. Some animals are removed to safety by CAPS or other parties (RSPCA, police) when serious animal welfare issues or suspected cruelty is found. We also benefit people by encouraging them to view the world with compassion, which promotes their well-being and the well-being of other people in their lives.

Financial Review

During the year the charity was fortunate to be notified of legacies totalling £109,264 (2020: £518,801). Of these, £169,383 had not yet been received at the year end and is included in accrued income (note 12). Other income and expenditure was similar to the previous year, and the charity posted a surplus for the year of £100,500 (2020: £495,553).

Reserves Policy

The reserves policy is to ensure that the charity has sufficient cash to enable it to pay staff and other core costs for a period of three months. This means that at the current level of expenditure reserves need to be maintained at £25,000.

Related parties and relationships with other organisations

Patrick Morrello is a trustee and a director of Third Sector Accountancy Limited, which provides accountancy services to the charity. The details are set out in note 9.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2021

Plans for the Future

With our new Director in place, we will focus on strengthening our fundraising and communications work. Alongside this we will be working towards longer term planning cycles for the organisation across all activities.

We will refresh our fundraising strategy, developing longer term plans and explore how we can further diversify our fundraising income creating a more sustainable funding base. We will grow our fundraising through regular giving and strengthening our relationships with Trusts and Foundations. A major new campaign shining a light on a significant but overlooked area of captive animal abuse is also in the planning stages.

Statement of responsibilities of the trustees

The trustees (who are also directors of Captive Animals' Protection Society for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Captive Animals' Protection Society
Trustees' Report
for the year ended 31 December 2021

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006. The trustees' annual report has been approved by the trustees ~~24~~ / 09 / 2022 and signed on their behalf by

P Morrello

Patrick Morrello
Trustee

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 December 2021 set out on pages 10 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kathleen Moss ACMA CGMA
48 Lawn Terrace
London
SE3 9LP

24 / 09 / 2022

Captive Animals Protection Society
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31st December 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
Income from:							
Donations and legacies	3	163,135	20,693	183,828	576,319	13,250	589,569
Investments	4	84	-	84	167	-	167
Total income		163,219	20,693	183,912	576,486	13,250	589,736
Expenditure on:							
Raising funds	5	7,598	-	7,598	12,033	-	12,033
Charitable activities	6	53,581	22,233	75,814	65,433	16,717	82,150
Total expenditure		61,179	22,233	83,412	77,466	16,717	94,183
Net income/(expenditure) for the year	7	102,040	(1,540)	100,500	499,020	(3,467)	495,553
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		102,040	(1,540)	100,500	499,020	(3,467)	495,553
Reconciliation of funds							
Total funds brought forward		521,797	8,616	530,413	22,777	12,083	34,860
Total funds carried forward		623,837	7,076	630,913	521,797	8,616	530,413

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

Captive Animals Protection Society
Company number 2086775

Balance sheet as at 31st December 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	11	267	503
Current assets			
Stock		1,022	337
Debtors	12	177,078	517,778
Cash at bank and in hand		455,270	13,570
Total current assets		633,370	531,685
Liabilities			
Creditors: amounts falling due in less than one year	13	(2,724)	(1,775)
Net current assets		630,646	529,910
Net assets		630,913	530,413
The funds of the charity:			
Restricted income funds	14	7,076	8,616
Unrestricted income funds	15	623,837	521,797
Total charity funds		630,913	530,413

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 21 form part of these accounts.

Approved by the trustees on 24 / 09 / 2022 and signed on their behalf by:

P Morrello

Patrick Morrello (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Captive Animals Protection Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charitable company was under the control of the Trustees during the period under review. There is no single ultimate controlling party.

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

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Notes to the accounts for the year ended 31st December 2021 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of commercial trading including merchandise purchased.
- Expenditure on charitable activities includes the costs of staff time and office costs undertaken to further the purposes of the charity.

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

Notes to the accounts for the year ended 31st December 2021 (continued)

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
-----------	-----

i Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

j Debtors

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

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £
Donations	53,456	20,693	74,149
Legacies	109,264	-	109,264
Other fundraising	415	-	415
Total	163,135	20,693	183,828
<i>Comparative period</i>			
	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2020 £</i>
Donations	52,223	13,250	65,473
Legacies	518,801	-	518,801
Other fundraising	5,295	-	5,295
	576,319	13,250	589,569

4 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

5 Cost of raising funds

	2021 £	2020 £
Merchandise	477	777
Fundraising expenses	1,658	6,101
Staff costs	5,463	5,155
	7,598	12,033

Notes to the accounts for the year ended 31st December 2021 (continued)

6 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Staff costs	49,217	46,678
Communications	2,026	4,390
Postage	5,999	5,263
Website	6,775	6,765
Legal and professional	4,396	4,915
Premises	2,070	7,840
Campaign literature	979	1,188
Overheads	3,946	4,379
Depreciation	406	631
Trustee expenses	-	101
	<u>75,814</u>	<u>82,150</u>
Restricted expenditure	22,233	16,717
Unrestricted expenditure	53,581	65,433
	<u>75,814</u>	<u>82,150</u>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	406	631
Independent examiner's fee	300	300
	<u>706</u>	<u>931</u>

8 Staff costs

	2021 £	2020 £
Wages and salaries	52,123	47,464
Pension costs	532	559
Social security costs	-	-
	<u>52,655</u>	<u>48,023</u>

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 4 (2020: 4).

The average full time equivalent number of staff employed during the period was 2 (2020: 2).

The key management personnel of the charity comprise the trustees, the Campaigns Director and the Campaigns Officer. The total employee benefits of the key management personnel of the charity were £35,950 (2020: £38,878).

Notes to the accounts for the year ended 31st December 2021 (continued)

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration during the year (2020: Nil).

One member of the management committee received travel and subsistence expenses of £82 during the year (2020: £101).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Patrick Morrello is a director of Third Sector Accountancy Limited and a trustee of the charity. During the year the charity paid Third Sector Accountancy Limited £3,246 (2020: £2,892) for accountancy and book-keeping services.

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Fixed assets: tangible assets

Cost	Office equipment £
At 1st January 2021	2,525
Additions	170
At 31st December	2,695
Depreciation	
At 1st January 2021	2,022
Charge for the year	406
At 31st December	2,428
Net book value	
At 31st December	267
<i>At 31st December</i>	<i>503</i>

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2021 (continued)

12 Debtors

	2021 £	2020 £
Accrued legacies	169,383	508,000
Other accrued income	2,817	4,681
Prepayments	4,878	4,639
Other debtors	-	458
	177,078	517,778

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,500	1,237
Taxation and social security costs	1,074	538
Pension contributions	150	-
	2,724	1,775

14 Analysis of movements in restricted funds

Current reporting period

	Balance at 1st January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2021 £
Shine a light	227	-	(227)	-	-
Mobile zoo investigations	550	-	(550)	-	-
Falconry investigation	673	-	(673)	-	-
Protecting Animals at Christmas	2,100	-	(2,100)	-	-
Festive events campaigner	1,031	-	(1,031)	-	-
Aquaria Phase 2	-	2,342	(2,342)	-	-
Big Give 2021	-	5,351	-	-	5,351
Mobile Zoo Work JG HOGG	4,035	13,000	(15,310)	-	1,725
Total	8,616	20,693	(22,233)	-	7,076

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2021 (continued)

Previous reporting period

	Balance at 1st January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2020 £
Shine a light	1,028	-	(801)	-	227
Mobile zoo investigations	1,748	-	(1,198)	-	550
Investigate zoo events	1,908	-	(1,908)	-	-
Volunteer expense fund	1	-	(1)	-	-
Falconry investigation	823	-	(150)	-	673
Protecting Animals at Christmas	3,194	-	(1,094)	-	2,100
Festive events campaigner	1,781	-	(750)	-	1,031
Circus Animals	1,600	-	(1,600)	-	-
Aquaria Phase 1	-	250	(250)	-	-
Mobile zoo work JG	-	13,000	(8,965)	-	4,035
Total	12,083	13,250	(16,717)	-	8,616

Name of restricted fund	Description, nature and purposes of the fund
Shine a light	Nature: Research and visit selection of zoos or other places selected. Produce postcards and web stories about individuals. Purpose: To encourage empathy and compassion towards animals by telling their life stories.
Mobile zoo research	Nature: Research into mobile zoos. Purpose: To gather evidence on mobile zoos in order to raise public awareness on welfare concerns
Investigate zoo events	Nature: To research, investigate and expose events at zoos. Purpose: To show the detrimental effect on animal welfare these events have on animals in zoos. To highlight the failings of the zoo industry as a whole as shown by these practices.
Volunteer expense fund	Nature: Donation specifically for volunteer travel and incentives. Purpose: To support volunteers of CAPS.
Falconry project	Nature: Research into falconry centres in the U.K Purpose To gather evidence on falconry centres in order to raise public awareness of welfare concerns within the industry.

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2021 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Protecting animals at Christmas	Nature: Researching and gathering evidence on the use of animals at festive events. Developing information packs and engaging with councils across England. Purpose: To achieve council bans on the use of animals at festive events. The bans will reduce demand ultimately impacting on the amount of animals exploited in these businesses.
Festive events campaigner	Nature: Funding of wages for a campaigner Purpose: to campaign against the use of animals such as reindeer in festive
Circus Animals	Nature: To fund campaigns against the use of animals in circuses.
Big Give 2021	For an active response team for animals
Aquaria Phase 1 and 2	Research into the number, type and conservation status of species and individuals held in UK aquariums.
Mobile Zoo Work: JG Hogg	To expose and campaign against the mobile zoo industry, following the introduction of the Animal Activity Licences. This includes researching and investigating as well as work to lobby councils to ban mobile zoos on their land and campaigning against the use of animals in festive events.

15 Analysis of movement in unrestricted funds

	Balance at 1st January 2021 £	Income £	Expenditure £	Transfers £	As at 31st December 2021 £
General fund	521,797	163,219	(61,179)	-	623,837
	521,797	163,219	(61,179)	-	623,837
Comparative period	<i>Balance at 1st January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31st December 2020 £</i>
General fund	22,777	576,486	(77,466)	-	521,797
	22,777	576,486	(77,466)	-	521,797

Notes to the accounts for the year ended 31st December 2021 (continued)

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	267	-	-	267
Net current assets/(liabilities)	623,570	-	7,076	630,646
Total	623,837	-	7,076	630,913
<i>Comparative period</i>				
	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	503	-	-	503
Net current assets/(liabilities)	521,294	-	8,616	529,910
Total	521,797	-	8,616	530,413

THE CAPTIVE ANIMALS PROTECTION SOCIETY

England & Wales - Charity number 1124436

Accounts

Company number 2086775

Registered charity number 1124436



Captive Animals' Protection Society

Financial statements for the year ended 31 December 2020

Captive Animals' Protection Society
Reference and Administrative Information
for the year ended 31 December 2020

Company number

2086775

Charity number

1124436

Registered office and operational address

Holyoake House
Hanover Street
Manchester
M60 0AS

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Patrick Morrello
Maria Soledad Iriart
Tina Matthew
Alice Collinson
Julie Boyd

Key management personnel

Sam Threadgill - Director
Nicola O'Brien - Fundraising and Communications Manager

Bankers

Barclays Bank Plc

Independent examiner

Kathleen Moss ACMA CGMA
48 Lawn Terrace
London
SE3 9LP

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2020

The Trustees present their report and the unaudited financial statements for the year ended 31st December 2020. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, Governance and Management

Governance

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 Dec 2020 was 4 (2019: 5). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 10 to the accounts.

Board Meetings are held quarterly, the Director attends all Board meetings and provides operational reports. A two-day planning and development day also takes place with Board, Director, staff and volunteers.

Appointing Trustees

Trustees are advertised for and must complete an application form in order to be potentially shortlisted for a trustee position. Current trustees consider the applications, interview potential trustees and determine whether the person is an appropriate trustee for the charity. The trustees meet four times a year. The organisation is a charitable company limited by guarantee, incorporated on 2nd January 1987 and registered as a charity on 10th June 2008.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2020

Objectives and Activities

The Captive Animals' Protection Society (CAPS) is a UK-based charity leading the campaign to end the captivity of animals, especially those used for entertaining the public in zoos, circuses and the media industry. CAPS carries out undercover investigations, research, campaigns, political lobbying and education. Our evidence-based campaigns and strong ethical basis ensure we can make a significant difference to the lives of animals in ending their exploitation.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Main Activities

The charity publishes material both on paper and via its website exposing the suffering of animals in captivity. It uses social media and media to raise awareness of the plight of animals. It distributes information and resources to individuals to educate the wider public of the issues surrounding animals used in entertainment. Research and investigations are carried out regularly in order to have evidence to create positive change for animals. The government is lobbied where the law could be changed to help animals used within the entertainment industries.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

In charity law the advancement of animal welfare is recognised as a charitable purpose. It is in the public's interest to develop a more compassionate attitude towards non-human animals. The work of the charity benefits the public by helping them to become aware of and respect animals' inherent value through information and education. The charity helps people who are upset about the way animals are used in entertainment or held captive, by enabling them to volunteer and contribute to the work of the charity.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2020

The charity is regularly contacted by students from primary school up to university level. For students studying an issue that the charity works on, the charity's contribution is vital to ensure a non-biased informed project and motivates students who are passionate about the issues we work on.

Achievements and Performance

2020 was in many ways a very challenging year for Freedom for Animals, with the charity delivering its important work in the midst of a global pandemic. Despite the significant difficulties presented by COVID-19, some major achievements took place throughout the course of the year.

Following over 60 years of tireless campaigning, bans on wild animals performing in travelling circuses came into effect in both England and Wales. This achievement was a huge one for Freedom for Animals, finally outlawing this cruel practice across the whole of Great Britain and delivering a major success on the campaigning work initiated by our founders in 1957.

Throughout this extraordinary year, the charity has continued to scrutinise the zoo industry, opposing calls for a wholesale recovery package and instead proposing a phase out of cruel businesses who hold animals captive.

Our small staff team has worked considerably hard over this past year to ensure that Freedom for Animals not only delivers our vital work for animals in 2020 but also reaches 2021 in a position to further positively impact the lives of captive animals. Support from members of the public as well as dedicated volunteers have also made this possible.

The charity's main activities and who it tries to help are described below. All its charitable activities focus on ending the captivity of animals, especially those used for entertaining the public, and are undertaken to further the Captive Animals' Protection Society's charitable purposes for public benefit.

Animal Circuses

The Wild Animals in Circuses Act 2019, came into force on 20th January 2020. This was a huge milestone towards achieving Freedom for Animals' charitable aims. Ten months later, the introduction of The Wild Animals and Circuses (Wales) Act 2020 marked another momentous victory for the charity, as travelling circuses are no longer permitted to display wild animals anywhere within Great Britain and the Republic of Ireland.

Whilst the coronavirus pandemic meant that circus tours were very limited in 2020, Freedom for Animals continued to monitor those who did tour. This work involved liaising with DEFRA over concerns regarding one particular circus continuing to take their wild animals with them on tour.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2020

Zoos and Aquariums

2020 saw Freedom for Animals launch our campaign to close down Borth Wild Animal Kingdom. Research undertaken by Freedom for Animals uncovered the fact that shockingly, one in five animals died at what the press described as 'Britain's Worst Zoo', in the space of just one year.

Freedom for Animals lobbied the local authority to permanently close the zoo, after it was found that the zoo had breached its licence conditions and was banned from keeping Category One animals. The charity has followed the case very closely, putting forward the case for permanent closure. This was aided by an investigation undertaken by Freedom for Animals that found a serval and a wolfdog showing clear symptoms of zoochosis. A leading veterinarian also supported our findings and joined our call for the zoo to be closed.

We have built upon the successful launch of our Tether and Torment campaign in 2019 to expose bird of prey business operating unlawfully. Three such businesses were found to be operating without any applicable licence. Each case was reported to the relevant local authorities. We held our annual Zoo Awareness Weekend over the 10th - 12th April 2020. The event this year went online and focused on the plight of owls being tethered and held in captivity.

Exotic Pet Trade

Freedom for Animals used our extensive expertise on the subject to respond to DEFRA's call for evidence on the primate pet trade.

The charity also undertook and released an investigation into a Manchester-based pet shop selling marmoset monkeys. Our investigator found six marmosets being held in two wire cages, 3m sq each. The evidence gained was used to further lobby DEFRA to bring about a ban on the cruel trade much more swiftly.

We have also continued to work alongside our partners in the coalition to ban primates as pets.

Mobile Zoos and Other Live Animal Events

Despite lockdown restrictions meaning that the vast majority of festive events using animals in 2020 were postponed to the following year, Freedom for Animals continued our annual campaigning work, lobbying event organisers to go animal-free. We were very pleased that the organisers of one such large event in

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2020

the North West, who we successfully encouraged to go animal-free in 2019, stayed true to their pledge and didn't plan any animal exhibits in 2020.

In response to the lack of events taking place in 2020, the charity took the decision to focus on education about why animals should not be used in festive events.

Extensive research took place into the true extent of the mobile zoo industry following the introduction of The Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018. A detailed information pack for use to lobby local authorities to ban the events on council-owned land was created, highlighting the animal welfare, environmental and public safety problems with mobile zoos.

Public Support and Outreach

Despite lockdown restrictions curtailing many opportunities for outreach work, the charity continued to help students by providing reports, information, carrying out interviews and responding to specific questions to aid individuals with their study projects.

Beneficiaries

The beneficiaries of our activities are ultimately the non-human animals that are kept in captivity to be used for entertainment. Where we are successful in persuading organisations not to use animals, ultimately fewer animals are kept in captivity. Some animals are removed to safety by CAPS or other parties (RSPCA, police) when serious animal welfare issues or suspected cruelty is found. We also benefit people by encouraging them to view the world with compassion, which promotes their well-being and the well-being of other people in their lives.

Financial Review

During the year the charity was fortunate to be notified of legacies totalling £518,801 (2019: £25,339). Of these, £512,681 had not yet been received at the year end and is included in accrued income (note 12). Other income and expenditure was similar to the previous year, and the charity posted a surplus for the year of £495,553 (2019: £8,493 deficit).

Reserves Policy

The reserves policy is to ensure that the charity has sufficient cash to enable it to pay staff and other core costs for a period of three months. This means that at the current level of expenditure reserves need to be maintained at £25,000.

Captive Animals' Protection Society

Trustees' Report

for the year ended 31 December 2020

Plans for the Future

With our new Director in place, we will focus on strengthening our fundraising and communications work. Alongside this we will be working towards longer term planning cycles for the organisation across all activities.

We will refresh our fundraising strategy, developing longer term plans and explore how we can further diversify our fundraising income creating a more sustainable funding base. We will grow our fundraising through regular giving and strengthening our relationships with Trusts and Foundations. A major new campaign shining a light on a significant but overlooked area of captive animal abuse is also in the planning stages.

Related parties and relationships with other organisations

Patrick Morrello is a trustee and a director of Third Sector Accountancy Limited, which provides accountancy services to the charity. The details are set out in note 9.

Captive Animals' Protection Society
Trustees' Report
for the year ended 31 December 2020

Statement of responsibilities of the trustees

The trustees (who are also directors of Captive Animals' Protection Society for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006. The trustees' annual report has been approved by the trustees on **20 / 09 / 2021** and signed on their behalf by



Patrick Morrello
Trustee

Report to the members of Captive Animals' Protection Society

I report on the accounts of the charity for the year ended 31 December 2020 set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



19/09/2021

Kathleen Moss ACMA CGMA
48 Lawn Terrace
London
SE3 9LP

Captive Animals Protection Society
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31st December 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2019 £</i>
Income from:							
Donations and legacies	3	576,319	13,250	589,569	73,803	3,093	76,896
Investments	4	167	-	167	107	-	107
Total income		576,486	13,250	589,736	73,910	3,093	77,003
Expenditure on:							
Raising funds	5	12,033	-	12,033	6,807	-	6,807
Charitable activities	6	65,433	16,717	82,150	72,431	6,258	78,689
Total expenditure		77,466	16,717	94,183	79,238	6,258	85,496
Net income/(expenditure) for the year	7	499,020	(3,467)	495,553	(5,328)	(3,165)	(8,493)
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		499,020	(3,467)	495,553	(5,328)	(3,165)	(8,493)
Reconciliation of funds							
Total funds brought forward		22,777	12,083	34,860	28,105	15,248	43,353
Total funds carried forward		521,797	8,616	530,413	22,777	12,083	34,860

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

Captive Animals Protection Society
Company number 2086775

Balance sheet as at 31st December 2020

	Note	2020	2019
		£	£
Fixed assets			
Tangible assets	11	503	1,134
Current assets			
Stock		337	370
Debtors	12	517,778	14,663
Cash at bank and in hand		13,570	20,914
Total current assets		531,685	35,947
Liabilities			
Creditors: amounts falling due in less than one year	13	(1,775)	(2,221)
Net current assets		529,910	33,726
Net assets		530,413	34,860
The funds of the charity:			
Restricted income funds	14	8,616	12,083
Unrestricted income funds	15	521,797	22,777
Total charity funds		530,413	34,860

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 20 form part of these accounts.

Approved by the trustees on 20 / 09 / 2021 and signed on their behalf by:

P Morrello

Patrick Morrello (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Captive Animals Protection Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charitable company was under the control of the Trustees during the period under review. There is no single ultimate controlling party.

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

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In March 2020 the lockdown due to the Covid-19 crisis meant our staff moved to home working. Fortunately the crisis has not affected our ability to continue working and campaigning for animals. We continue to adhere to and monitor government and local guidance.

Notes to the accounts for the year ended 31st December 2020 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of commercial trading including merchandise purchased.
- Expenditure on charitable activities includes the costs of staff time and office costs undertaken to further the purposes of the charity.

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

Notes to the accounts for the year ended 31st December 2020 (continued)

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
-----------	-----

i Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

j Debtors

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

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2020 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2020 £
Donations	52,223	13,250	65,473
Legacies	518,801	-	518,801
Other fundraising	5,295	-	5,295
Total	576,319	13,250	589,569
<i>Comparative period</i>			
	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2019 £</i>
Donations	46,293	3,093	49,386
Legacies	25,339	-	25,339
Other fundraising	2,171	-	2,171
	73,803	3,093	76,896

4 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

5 Cost of raising funds

	2020 £	2019 £
Merchandise	4,789	1,759
Fundraising expenses	2,089	-
Staff costs	5,155	5,048
	12,033	6,807

Notes to the accounts for the year ended 31st December 2020 (continued)

6 Analysis of expenditure on charitable activities

	Total 2020 £	Total 2019 £
Staff costs	46,678	46,987
Communications	4,390	3,858
Postage	5,263	3,700
Website	6,765	4,399
Legal and professional	4,915	6,129
Premises	7,840	7,498
Campaign literature	1,188	977
Overheads	4,379	4,301
Depreciation	631	633
Governance costs	101	207
	<u>82,150</u>	<u>78,689</u>
Restricted expenditure	16,717	6,258
Unrestricted expenditure	65,433	72,431
	<u>82,150</u>	<u>78,689</u>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2020 £	2019 £
Depreciation	631	633
Independent examiner's fee	300	300
	<u> </u>	<u> </u>

8 Staff costs during the year were as follows:

	2020 £	2019 £
Wages and salaries	47,464	44,637
Pension costs	559	128
Social security costs	-	370
	<u>48,023</u>	<u>45,135</u>

No employees has employee benefits in excess of £60,000 (2019: Nil).

The average number of staff employed during the period was 4 (2019: 4).

The average full time equivalent number of staff employed during the period was 2 (2019: 2).

The key management personnel of the charity comprise the trustees, the Campaigns Director and the Campaigns Officer. The total employee benefits of the key management personnel of the charity were £38,878 (2019: £29,324).

Notes to the accounts for the year ended 31st December 2020 (continued)

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2019: Nil).

One member of the management committee received travel and subsistence expenses during the year of £101 (2019: £206).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Patrick Morrello is a director of Third Sector Accountancy Limited and a trustee of the charity. During the year the charity paid Third Sector Accountancy Limited £2,892 (2019: £2,898) for accountancy and book-keeping services.

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Fixed assets: tangible assets

	Office equipment £
Cost	
At 1st January 2020	2,525
At 31st December	2,525
Depreciation	
At 1st January 2020	1,391
Charge for the year	631
At 31st December	2,022
Net book value	
At 31st December	503
<i>At 31st December</i>	<i>1,134</i>

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2020 (continued)

12 Debtors

	2020 £	2019 £
Accrued income	512,681	10,594
Prepayments	4,639	4,069
Other debtors	458	-
	517,778	14,663

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	494	666
Other creditors and accruals	23	-
Accountancy	720	720
Taxation and social security costs	538	835
	1,775	2,221

14 Analysis of movements in restricted funds

Current reporting period

	Balance at 1st January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2020 £
Shine a light Mobile zoo	1,028	-	(801)	-	227
investigations	1,748		(1,198)	-	550
Investigate zoo events	1,908	-	(1,908)	-	-
Volunteer expense fund	1	-	(1)	-	-
Falconry investigation	823	-	(150)	-	673
Protecting Animals at Christmas	3,194	-	(1,094)	-	2,100
Festive events					
campaigner	1,781		(750)	-	1,031
Circus Animals	1,600		(1,600)	-	-
Aquaria Phase 1		250	(250)		-
Mobile Zoo Work JG		13,000	(8,965)	-	4,035
Total	12,083	13,250	(16,717)	-	8,616

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2020 (continued)

Previous reporting period

	Balance at 1st January 2019 £	Income £	Expenditure £	Transfers £	Balance at 31st December 2019 £
Shine a light	1,028	-	-	-	1,028
Mobile zoo investigations	2,173	1,055	(1,480)	-	1,748
Investigate zoo events	2,166	-	(258)	-	1,908
Volunteer expense fund	67	-	(66)	-	1
Falconry investigation	3,843	-	(3,020)	-	823
Protecting Animals at Christmas	4,265	-	(1,071)	-	3,194
Festive events campaigner	1,706	438	(363)	-	1,781
Circus Animals		1,600			1,600
Total	15,248	3,093	(6,258)	-	12,083

Name of

restricted fund

Description, nature and purposes of the fund

Shine a light	Nature: Research and visit selection of zoos or other places selected. Produce postcards and web stories about individuals. Purpose: To encourage empathy and compassion towards animals by telling their life stories.
Mobile zoo research	Nature: Research into mobile zoos. Purpose: To gather evidence on mobile zoos in order to raise public awareness on welfare concerns
Investigate zoo events	Nature: To research, investigate and expose events at zoos. Purpose: To show the detrimental effect on animal welfare these events have on animals in zoos. To highlight the failings of the zoo industry as a whole as shown by these practices.
Volunteer expense fund	Nature: Donation specifically for volunteer travel and incentives. Purpose: To support volunteers of CAPS.
Falconry project	Nature: Research into falconry centres in the U.K Purpose To gather evidence on falconry centres in order to raise public awareness of welfare concerns within the industry.

Captive Animals Protection Society

Notes to the accounts for the year ended 31st December 2020 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Protecting animals at Christmas	Nature: Researching and gathering evidence on the use of animals at festive events. Developing information packs and engaging with councils across England. Purpose: To achieve council bans on the use of animals at festive events. The bans will reduce demand ultimately impacting on the amount of animals exploited in these businesses.
Festive events campaigner	Nature: Funding of wages for a campaigner Purpose: to campaign against the use of animals such as reindeer in festive
Circus Animals	Nature: To fund campaigns against the use of animals in circuses.
Aquaria Phase 1	Research into the number, type and conservation status of species and individuals held in UK aquariums.
Mobile Zoo Work: JG Hogg	To expose and campaign against the mobile zoo industry, following the introduction of the Animal Activity Licences. This includes researching and investigating as well as work to lobby councils to ban mobile zoos on their land and campaigning against the use of animals in festive events.

15 Analysis of movement in unrestricted funds

	Balance at 1st January 2020 £	Income £	Expenditure £	Transfers £	As at 31st December 2020 £
General fund	22,777	576,486	(77,466)	-	521,797
	22,777	576,486	(77,466)	-	521,797
Comparative period	<i>Balance at 1st January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31st December 2019 £</i>
General fund	28,105	73,910	(79,238)	-	22,777
	28,105	73,910	(79,238)	-	22,777

Notes to the accounts for the year ended 31st December 2020 (continued)

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	503	-	-	503
Net current assets/(liabilities)	521,294	-	8,616	529,910
Total	521,797	-	8,616	530,413
<i>Comparative period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2019 £</i>
<i>Tangible fixed assets</i>	<i>1,134</i>	<i>-</i>	<i>-</i>	<i>1,134</i>
<i>Net current assets/(liabilities)</i>	<i>21,643</i>	<i>-</i>	<i>12,083</i>	<i>33,726</i>
<i>Total</i>	<i>22,777</i>	<i>-</i>	<i>12,083</i>	<i>34,860</i>