

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 it's 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%
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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 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
	<hr/>	<hr/>	<hr/>
Total	576,319	13,250	589,569
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<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
	<hr/>	<hr/>	<hr/>
	73,803	3,093	76,896
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	12,033	6,807
	<hr/> <hr/>	<hr/> <hr/>

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

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	-
	<hr/>	<hr/>
	517,778	14,663
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	1,775	2,221
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	12,083	13,250	(16,717)	-	8,616
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	22,777	576,486	(77,466)	-	521,797
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	28,105	73,910	(79,238)	-	22,777
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Captive Animals Protection Society

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
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2019 £
Tangible fixed assets	1,134	-	-	1,134
Net current assets/(liabilities)	21,643	-	12,083	33,726
Total	22,777	-	12,083	34,860