

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 2<sup>nd</sup> and 4<sup>th</sup> 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.

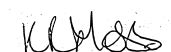
## Basis of independent examiner's statement

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

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

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%
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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 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
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>163,135</b>	<b>20,693</b>	<b>183,828</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<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
	<hr/>	<hr/>	<hr/>
	<b>576,319</b>	<b>13,250</b>	<b>589,569</b>
	<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

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

## 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
	<hr/>
At 31st December	2,695
	<hr/> <hr/>
<b>Depreciation</b>	
At 1st January 2021	2,022
Charge for the year	406
	<hr/>
At 31st December	2,428
	<hr/> <hr/>
<b>Net book value</b>	
At 31st December	267
	<hr/> <hr/>
<i>At 31st December</i>	<i>503</i>
	<hr/> <hr/>

# 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
	<hr/>	<hr/>
	177,078	517,778
	<hr/> <hr/>	<hr/> <hr/>

### 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	-
	<hr/>	<hr/>
	2,724	1,775
	<hr/> <hr/>	<hr/> <hr/>

### 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	<hr/> 8,616 <hr/>	<hr/> 20,693 <hr/>	<hr/> (22,233) <hr/>	<hr/> - <hr/>	<hr/> 7,076 <hr/>

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

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	521,797	163,219	(61,179)	-	623,837
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Comparative period</b>	<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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	22,777	576,486	(77,466)	-	521,797
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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