

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 1<sup>st</sup> February 2023)

Laura Walton-Banks – Campaigns Manager (appointed 8<sup>th</sup> 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' 65<sup>th</sup> 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 15<sup>th</sup> and 18<sup>th</sup> 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>
<b>Income from:</b>							
Donations and legacies	3	47,272	33,869	81,141	163,135	20,693	183,828
Investments	4	628	-	628	84	-	84
<b>Total income</b>		<b>47,900</b>	<b>33,869</b>	<b>81,769</b>	<b>163,219</b>	<b>20,693</b>	<b>183,912</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>108,821</b>	<b>19,075</b>	<b>127,896</b>	<b>61,179</b>	<b>22,233</b>	<b>83,412</b>
<b>Net income/(expenditure) for the year</b>	7	<b>(60,921)</b>	<b>14,794</b>	<b>(46,127)</b>	<b>102,040</b>	<b>(1,540)</b>	<b>100,500</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>(60,921)</b>	<b>14,794</b>	<b>(46,127)</b>	<b>102,040</b>	<b>(1,540)</b>	<b>100,500</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		623,837	7,076	630,913	521,797	8,616	530,413
<b>Total funds carried forward</b>		<b>562,916</b>	<b>21,870</b>	<b>584,786</b>	<b>623,837</b>	<b>7,076</b>	<b>630,913</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 2022

	Note	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	11	94	267
<b>Current assets</b>			
Stock		1,022	1,022
Debtors	12	42,855	177,078
Cash at bank and in hand		545,896	455,270
<b>Total current assets</b>		<b>589,773</b>	<b>633,370</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	13	(5,081)	(2,724)
<b>Net current assets</b>		<b>584,692</b>	<b>630,646</b>
<b>Net assets</b>		<b>584,786</b>	<b>630,913</b>
<b>The funds of the charity:</b>			
Restricted income funds	14	21,870	7,076
Unrestricted income funds	15	562,916	623,837
<b>Total charity funds</b>		<b>584,786</b>	<b>630,913</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 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%
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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 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
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>47,272</b>	<b>33,869</b>	<b>81,141</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<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
	<hr/>	<hr/>	<hr/>
	<b>163,135</b>	<b>20,693</b>	<b>183,828</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

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

## 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	-
	<hr/>
At 31st December	2,695
	<hr/> <hr/>
<b>Depreciation</b>	
At 1st January 2022	2,428
Charge for the year	173
	<hr/>
At 31st December	2,601
	<hr/> <hr/>
<b>Net book value</b>	
At 31st December	94
	<hr/> <hr/>
<i>At 31st December</i>	<i>267</i>
	<hr/> <hr/>

# 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
	<hr/>	<hr/>
	42,855	177,078
	<hr/>	<hr/>

### 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
	<hr/>	<hr/>
	5,081	2,724
	<hr/>	<hr/>

### 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	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,076	33,869	(19,075)	-	21,870
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

# 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
<b>Total</b>	<b>8,616</b>	<b>20,693</b>	<b>(22,233)</b>	<b>-</b>	<b>7,076</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
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	623,837	47,900	(108,821)	-	562,916
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Comparative period</b>	<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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	521,797	163,219	(61,179)	-	623,837
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## 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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	562,916	-	21,870	584,786
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Comparative period</b>				
	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/>