

Company number 2086775

Registered charity number 1124436



Captive Animals' Protection Society

Financial statements for the year ended 31 December 2024

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

Company number

2086775

Charity number

1124436

Other names used

Freedom for Animals

Registered office

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

Trustees

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

Patrick Morrello

Maria Soledad Iriart

Tina Matthew

Julie Boyd (Resigned October 2024)

Vanessa Amoroso

Laure Boissat (Resigned September 2025)

Key management personnel

Dr Andrew Kelly – Director (resigned May 2025)

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

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

Anna Kioussi – Digital Marketing and Brand Communications Manager

Bankers

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

Independent examiner

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

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

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

Structure, Governance and Management

Governance

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

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

Appointing Trustees

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

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

Objectives and Activities

The charity's objects are:

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

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

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

Main Activities

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

Public Benefit

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

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

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

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

Achievements and Performance

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

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

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

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

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

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

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

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

Zoos and Aquariums

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

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

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

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

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

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

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Trustees' Report for the year ended 31 December 2024

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

Animal Circuses

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

Exotic Pet Trade

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

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Trustees' Report for the year ended 31 December 2024

Mobile Zoos and Other Live Animal Events

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

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

Public Support and Outreach

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

Supporter Base

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

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

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

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Trustees' Report for the year ended 31 December 2024

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

Collaboration

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

Calls to Action and Media Coverage

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

Attending Events

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

Recognising Volunteers

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

Beneficiaries

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

Financial Review

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

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

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

Reserves Policy

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

Related parties and relationships with other organisations

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

Plans for the Future

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

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

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

Captive Animals' Protection Society

Trustees' Report for the year ended 31 December 2024

Statement of responsibilities of the trustees

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

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

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

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

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

26 / 09 / 2025



Patrick Morrello
Trustee

Captive Animals' Protection Society

Independent Examiner's Report

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



Kathleen Moss ACMA CGMA
48 Lawn Terrace
London
SE3 9LP

26 / 09 / 2025

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

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

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

Captive Animals Protection Society
Company number 2086775

Balance sheet as at 31st December 2024

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

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

Directors' responsibilities:

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

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

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

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



Patrick Morrello (Trustee)

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

b Judgments and estimates

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

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

c Preparation of the accounts on a going concern basis

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

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

d Income

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

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

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

e Interest receivable

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

f Fund accounting

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

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

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

g Expenditure and irrecoverable VAT

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

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

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

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

h Tangible fixed assets

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

Equipment	25%
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i Stock

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

j Debtors

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

k Cash at bank and in hand

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

l Creditors and provisions

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

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

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

Captive Animals Protection Society

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

3 Income from donations and legacies

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

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

Captive Animals Protection Society

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

6 Analysis of expenditure on charitable activities

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

7 Grants paid

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

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

8 Net income/(expenditure) for the year

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

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

9 Staff costs

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

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

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

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

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

9 Trustee remuneration and expenses, and related party transactions

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

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

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

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

10 Corporation tax

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

Captive Animals Protection Society

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

11 Fixed assets: tangible assets

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

12 Debtors

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

13 Creditors: amounts falling due within one year

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

Captive Animals Protection Society

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

14 Analysis of movements in restricted funds

Current reporting period

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

Previous reporting period

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

Name of restricted fund

Description, nature and purposes of the fund

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

Captive Animals Protection Society

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

15 Analysis of movement in unrestricted funds

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

Comparative period

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

Captive Animals Protection Society

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

16 Analysis of net assets between funds

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