



Catholic Concern for Animals

REGISTERED CHARITY NUMBER 231022

**Trustees' Report and Accounts
For The Year Ended
31 March 2023**

Charity number: 231022

Catholic Concern for Animals

Chair's Introduction

For The Year Ended 31 March 2023

Despite the financial restrictions, which we experienced during the Covid-19 pandemic and which we are now continuing to experience due to the lack of new legacy income, CCA has remained very active and has further expanded its influence, thanks to the professional skills, tireless work, and unwavering commitment of its Officers, who have made the most of the available funds. Although, our financial situation is not what we would wish it to be, we remain hopeful that with careful management the Charity can continue to operate effectively, funded by a slowly increasing membership, until new legacy funds are hopefully received.



Prof. Clara Mancini
Chair of the Board of Trustees

Date: 19th October 2023

Catholic Concern for Animals
Chief Executive's Statement
For The Year Ended 31 March 2023

In last year's Chief Executive's Statement I advised that the previous two financial years had been very difficult for CCA, due to the Covid-19 pandemic. But even though we are now out of the worst of Covid-19, our financial position continues to give concern, as indeed is the case for many charities. I am afraid that we posted another loss for the financial year and finances are continuing to be a very major concern due to legacy income uncertainty.

However, as in recent years, we have continued to grow our membership in all parts of the world and we are seeing increased interest in our work, especially once again from the United States.

Chris Fegan

Chris Fegan
Chief Executive

Date: 19th October 2023

Catholic Concern for Animals

Trustees' Report

For The Year Ended 31 March 2023

Mission

Catholic Concern for Animals' mission is the advancement of Christian respect and responsibility for the animal creation with special reference to Catholic teachings and beliefs.

Activities

The charity meets its objective of advancing Christian respect and responsibility for the animal creation through education and advocacy, both digitally and through face to face contact. Digitally, CCA promotes its work through its website and social media outreach, including the production of a regular newsletter and the members' magazine *The Ark* which is now issued twice a year. The Chief Executive promotes the work of the charity by engaging with other organisations to end animal cruelty. The charity also supports animal rescues through its specific rescue funds.

Main Achievements

Our digital output has continued to grow and, in many ways, this is the future for CCA, especially in times of financial constraint. We have seen a return to face to face activity post Covid-19 and the main external highlight of the year was the return of the Eurogroup for Animals AGM held in Brussels after a two year absence, when it was held on Zoom. It was a belated 40th Anniversary celebration for Eurogroup and we were absolutely delighted that our Scientific Adviser, Dr Richard Ryder was the guest speaker to celebrate. Richard was very influential in the original idea for and practical setting up of Eurogroup almost half a century ago. CCA continued its Bullfighting Campaign and continued to work with colleagues across the globe to try and end this appalling activity in Catholic countries. CCA continued to play a major role in aquatic welfare and we were delighted with our success in Slovakia and other parts of central Europe in our campaigning against the sale of live carp during Advent and Christmas.

Financial Review

CCA's total reserves decreased from £216,918 last year to £186,294 this year, due to reduced legacy income. The year-end reserves comprised of £92,112 in the General Reserve (2022: £106,989), £50,000 in the Laudato Si' Reserve (2022: £100,000), £1,001 in the Phyllis Mary Trust (2022: £9,929) and £43,181 in the new CCA Global Animal Rescue Fund.

There was no legacy income in the General Fund this year (2022: £41,000). As a result, total income was only £3,742 (2022: £44,558). Total expenditure was £68,619 (2022: £78,670), resulting in an excess of expenditure over income of £64,877 (2022: £34,112).

As agreed by the officers on 2nd May 2023, £50,000 was transferred from the Laudato Si' Reserve, a designated reserve, to the General Fund to reflect the work undertaken to promote the teachings of Laudato Si' this year, leaving a balance of £50,000 in the Laudato Si' Reserve.

The Phyllis Mary Trust made donations of £8,928 during the year (2022: £14,279), reducing the fund from £9,929 to £1,001. No income was received into the fund. CCA will be closing the Phyllis Mary Trust Fund once the final £1,001 has been distributed in grants.

Towards the end of the year a legacy of £43,181 was received from Sheila McBride for the same purposes as the Phyllis Mary Trust, i.e. to support small and struggling animal rescues. This has been applied to a new designated fund, the CCA Global Animal Rescue Fund.

In alignment with FRS 102 and SORP, and in adherence to accrual accounting principles, the trustees have implemented a prepayment system for annual expenses, including insurance. Consequently, this has led to a reduction in the reported expenses when compared to the previous year. This adjustment is expected to normalise in the following fiscal year.

Structure, Governance and Management

The charity, which was founded in 1929, is governed by a board of trustees who meet four times a year, in addition to the AGM, to develop strategy and make decisions about the operations of the charity. It complies with the Charity Governance Code for smaller charities. It employs a Chief Executive and a part-time Finance Manager to manage the day to day affairs of the charity and will also engage specialist contractors as delivery tasks require. Trustees are not remunerated but can be reimbursed for reasonable expenses incurred on behalf of the charity. During the year trustees were reimbursed £nil (2022: £633.14). There have been no related party transactions with trustees.

Reserves

The Charity holds three types of reserves – restricted, designated and free.

- **Restricted Reserves** are those funds which are restricted to the activity specified by the donor. The *Phyllis Mary Trust* is a restricted reserve and is only to be applied to provide grants for small and struggling animal rescue organisations.
- **Designated Reserves** are those funds applied by the trustees for specific purposes. The *Laudato Si'* fund is a designated reserve and is to be applied for the purposes of promoting the teachings of Pope Francis' encyclical "*Laudato Si: On Care for our Common Home*", with particular reference to care for our fellow creatures. This year another designated reserves has been added, the *CCA Global Animal Rescue Fund*, which has resulted from a legacy received during the financial year for the purposes of providing grants for small and struggling animal rescues throughout the world.
- **Free Reserves**, or the General Fund, are the total funds less the restricted and designated reserves and are used for the operation of the charity.

Reserves Policy

The reserves policy is to aim to hold an average of two years' operating expenditure in free reserves, where possible, to ensure the continuity of the charity. This is because of the infrequent nature of the charity's main source of income, which is legacies.

Investment Policy

The investment policy is to hold the charity's funds in low risk, interest bearing accounts. The charity holds funds at two banks in order to minimise the risk of losing funds should any one bank collapse. Up to £85,000 is held in a savings account with Triodos bank and the remainder of CCA's cash is held by CAF bank, which includes a current account and a high interest account.

Public Benefit Statement

The charity provides a public benefit by educating people on the empathetic treatment of animals, based on the teachings of the Catholic Church, which gives a moral benefit to the human community.

Risk Management

The board of trustees have considered the major risks to the charity and have developed a risk register which includes risks relating to governance, operations, finance, external threats and compliance with law and regulation, in line with the Charity Commission's document CC26. The trustees regularly review the risks and have implemented structures to control them. One of the major risks to the charity is a decline in legacy income. Without legacy income, CCA cannot continue to operate at its current levels beyond the next two years. To mitigate this risk, CCA has been focusing on fundraising.

Going Concern

The trustees have reviewed the three year forecasts as part of their six monthly review and are satisfied that the charity remains a going concern. The latest forecasts indicate that there are sufficient reserves to cover current levels of activity for the next two years. But without further legacy income, the charity will have to return to a volunteer-run organisation, with much reduced activity levels, at the end of the financial year ending 31st March 2025.

Future Development

CCA will continue to work on its 2021/22 activities and, as a priority, we will continue to improve and widen our digital offers. We hope that we will continue to see the recent increases in the numbers of CCA members and supporters. We will also continue to engage with our animal advocacy colleagues to try and help alleviate the dreadful suffering in Ukraine by giving more grants, as appropriate, from our old Phyllis Mary Trust and our new CCA Global Animal Rescue Fund. Indeed, we will try to counter animal suffering wherever we see it throughout the globe by our grant giving activity to small animal rescue sanctuaries and refuges.



We hope to see further progress on the UN Nexus resolution, passed in early 2022 in Nairobi, Kenya and we are hoping in 2023 to be able to visit colleagues in the USA, for the first time in a number of years, to recognise and support the growing CCA membership “across the Atlantic”.

Catholic Concern for Animals

Trustees' Responsibilities Statement

For The Year Ended 31 March 2023

The trustees 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).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Prof Clara Mancini
Chair of the Board of Trustees

Date: 19th October 2023

Catholic Concern for Animals
Independent Examiner's Report
For The Year Ended 31 March 2023

Independent Examiner's Report to the Trustees of Catholic Concern for Animals

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2023 which are set out on pages 1 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

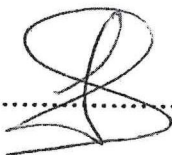
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

L Rowsell ATT
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Signed:



Dated: 19/10/2023

Catholic Concern for Animals
Income and Expenditure Statement
For The Year Ended 31 March 2023

	£	2023 £	£	2022 £
<u>General Fund (Unrestricted)</u>				
Income:				
Legacies	0		41,000	
Membership fees	1,449		1,434	
Donations	1,186		1,923	
Sales of literature	63		135	
Interest from investment	<u>1,044</u>		<u>66</u>	
		3,742		44,558
Expenditure:				
Publication & distribution of <i>The Ark</i>	4,738		4,925	
Digital transformation	0		1,290	
Website & social media	9,160		10,478	
UK & overseas activities & conferences	5,492		4,003	
Prizes & awards	0		4,714	
Governance costs	1,946		1,482	
Remuneration	41,682		43,900	
Recruitment and training	0		45	
Accountancy & audit	613		813	
Member & donor admin	4,357		4,053	
Insurances	58		639	
Subscriptions & advertising	165		1,284	
Stationery & sundry items	157		335	
Bank charges	251		279	
Depreciation	<u>0</u>		<u>430</u>	
		<u>68,619</u>		<u>78,670</u>
Net Income/(Expenditure)		(64,877)		(34,112)
 Balance brought forward		 106,989		 84,423
Transfer (to)/from the <i>Laudato Si'</i> Designated Fund		50,000		50,000
Transfer from Fish Project		<u>0</u>		<u>6,678</u>
Balance carried forward		<u>£92,112</u>		<u>£106,989</u>

Catholic Concern for Animals
Income and Expenditure Statement (Continued)
For The Year Ended 31 March 2023

Designated Funds

	2023 £	2022 £
<u>Laudato Si' Fund</u>		
Balance brought forward	100,000	150,000
Transfer (to)/from General Reserve	<u>(50,000)</u>	<u>(50,000)</u>
Balance carried forward	<u>£50,000</u>	<u>£100,000</u>
<u>CCA Global Animal Rescue Fund</u>		
Balance brought forward	0	0
Legacy Income	43,181	0
Expenditure	<u>(0)</u>	<u>(0)</u>
Balance carried forward	<u>£43,181</u>	<u>£(0)</u>
Total Designated Funds	<u>£143,181</u>	<u>£100,000</u>

Restricted Funds

	2023 £	2022 £
<u>The Phyllis Mary Trust</u>		
Income:		
Legacies received	0	0
Donations received	<u>0</u>	<u>0</u>
	0	0
Expenditure:		
Donations granted	8,806	14,099
FX Charges	<u>122</u>	<u>180</u>
	8,928	14,279
Net Income/(Expenditure)	(8,928)	(14,279)
Balance brought forward	9,929	24,208
Balance carried forward	<u>£1,001</u>	<u>£9,929</u>
	£	£
<u>Eurogroup Fish Project Fund</u>		
Balance brought forward	0	6,678
Transferred to the General Reserve	<u>(0)</u>	<u>(6,678)</u>
Balance carried forward	<u>£0</u>	<u>£0</u>
Total Restricted Funds	<u>£1,001</u>	<u>£9,929</u>

Catholic Concern for Animals

Balance Sheet

For The Year Ended 31 March 2023

	2023 £	2022 £
<u>Funds:</u>		
Unrestricted Funds		
General Fund	92,112	106,989
Designated Funds		
Laudato Si' Fund	50,000	100,000
CCA Global Animal Rescue Fund	<u>43,181</u>	<u>0</u>
	93,181	100,000
Restricted Funds		
Phyllis Mary Trust	1,001	9,929
Total Funds	<u>£186,294</u>	<u>£216,918</u>
<u>Represented by:</u>	£	£
Fixed Assets	0	0
Current Asset		
Debtors and Prepayments	783	800
Cash at Bank	<u>186,161</u>	<u>220,078</u>
	186,944	220,878
Current Liabilities		
Creditors	<u>650</u>	<u>3,960</u>
Net Current Assets	186,294	216,918
Total Assets	<u>£186,294</u>	<u>£216,918</u>

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

Clara Mancini

Prof Clara Mancini
Chair of the Board of Trustees

Date: 19th October 2023

Catholic Concern for Animals
Administrative Information
For The Year Ended 31 March 23

PRESIDENT: Rt. Rev. Malcolm McMahon OP, Archbishop of Liverpool

TRUSTEES:

Chair: Prof. Clara Mancini

Treasurer: Sheila Thomas

Retreats Secretary: Irene Casey

Trustees:

Judy Gibbons

Rev. Prof. Fr Martin Henig (from 10/12/22)

Bridget Kerr (from 10/12/22)

Ann Moody

Wanda Oberman (to 30/01/23)

Grażyna Stenak-Czerny

STAFF:

Chief Executive: Chris Fegan

Finance Manager: Barbara Gardner

Membership Secretary: Dr Gerald Taylor

ADVISERS:

Theological Adviser - Dr Deborah Jones

Scientific Adviser - Dr Richard D. Ryder

PATRONS:

Rt. Hon. Jon Cruddas MP (to 22/11/22)

Peter Egan (from 22/11/22)

Baroness Hayman of Ullock (from 22/11/22)

Bruce Kent (to 8 June 2022)

BANKERS:

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Mailing, Kent, ME19 4JQ.

INDEPENDENT EXAMINERS:

Wills Accountants Ltd, Chartered Certified Accountants, 2 Endeavour House, Parkway Court, Longbridge Road, Plymouth, PL6 8LR.