VIVA!

England & Wales · Charity number 1037486

Details

Other names	THE VEGETARIAN AND VEGAN FOUNDATION, VEGETARIANS INTERNATIONAL VOICE FOR ANIMALS, VIVA, VVF
Status	Registered
Legal form	Trust
Registered	1994-05-13
Register	View on the Charity Commission register

Contact

Address	Viva! 8 York Court Wilder Street Bristol BS2 8QH
Phone	01179441000
Email	info@viva.org.uk
Website	www.viva.org.uk

Activities

Objects: 1) TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL ASPECTS OF VEGETARIANISM AND VEGANISM AND VEGETARIAN AND VEGAN DIETS.2) TO ADVANCE THE EDUCATION OF THE PUBLIC BY PROMOTING AND DISSEMINATING RESEARCH INTO CRUELTY TO ANIMALS AND RELATED ENVIRONMENTAL ISSUES.3) TO PREVENT OR SUPPRESS CRUELTY TO ANIMALSI

Activities: Viva! is a vegan charity campaigning to save animals. We reveal how farmed animals are treated and have placed many major investigations in the media. Viva! also educates and campaigns on the impact of diet on wildlife, the planet and our health. We present talks, cookery demos and produce a lovely array of helpful materials. We run the Vegan Recipe Club, 7 and 30 Day Vegan and My Vegan Town.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,806,137	£1,914,159	£2,480,851	27
2024-03-31	£2,507,001	£1,827,540	£2,594,640	29
2023-03-31	£2,152,364	£1,550,502	£1,916,169	26
2022-03-31	£1,202,019	£1,485,999	£1,328,317	22
2021-03-31	£1,573,229	£1,155,057	£1,574,781	23

Trustees

Name	Role	Appointed
Justin Alexander Kerswell		2020-09-07
Louise Alison Rose Carter		2020-09-07
Rhiannon Amy Purnell		2020-11-09
Viva! Trustee Ltd		2020-09-07

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VIVA!

England & Wales - Charity number 1037486

Accounts

Registered charity 1037486

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2025

for

Viva!

Sumer Auditco Ltd, Accountants and Statutory Auditor
Lennox House, 3 Pierrepont St, Bath BA1 1LB

Viva!

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Trustees Report and Financial Statement

For the Year Ended 31 March 2025

Registered office: 8 York Court, Wilder Street, Bristol BS2 8QH

The Trustee

Corporate trustee

Viva! has a corporate trustee, Viva! Trustee Limited, of 8 York Court, Bristol, BS2 8QH, United Kingdom, a company limited by guarantee incorporated in England & Wales with company number 12707019, being and acting as the sole corporate trustee of Viva!, registered charity number 1037486. The trustees are its board of directors; for ease of terminology, these will be referred to as the Trustees in this report.

Board of Directors of Viva! Trustee Ltd

Louise Carter
Justin Kerswell
Rhiannon Purnell

Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the Charity, and the Trustees chose to sell its investment property and purchase another freehold residential house for which the charity will gain rent. The property rented out is judged to be more financially beneficial than the funds being in bank accounts and with very low risk.

Directors of Viva! Trustee Ltd (VTL) Induction and Training

All the directors of Viva! Trustee Ltd (called 'the trustees' in this report) are very familiar with the work of Viva! having either served as trustee for a number of years (two were trustees of Viva! previous to the VTL being set up) and/or formerly being deputy director

or online manager and having all been given educational training in all aspects of its work. All trustees have been involved in its voluntary work.

Also, trustees are encouraged to do voluntary work and short educational training courses about Viva!'s work, which new staff partake in. These are led by the charity's director and involve meeting staff and being given a review of their work. Trustees are also given the main documents that set out the aims of the charity, obligations of trustees and information on the financial position of the charity. Trustees are also encouraged to read Charity Commission materials.

Risk Management

The trustees, along with the director and key staff, have reviewed the major risks to the charity and the risk review is updated annually.

We have a risk register relating to the operational areas of the charity, its investments and its finances. Named staff and trustees are responsible for their area of the register, ensuring that appropriate mitigation is in place, monitoring the implementation of mitigating strategies and keeping the register up to date.

The trustees believe that by ensuring that controls exist over key financial systems, by assessing the business and operational risks faced by the charity, and by monitoring reserve levels, they have established effective systems to mitigate those risks.

These systems include:

1. Financial
a) Annual independent accounts audit
b) Dual and restricted authorisation of online payments
c) Monthly review of financial records and investments

2. Health and Safety
a) Documented policy with strict H&S policy actions recorded
b) Annual insurance maintained

3. Funds Deficit
a) Annual budgets set, reviewed monthly
b) Diversified sources of income
c) Ongoing fundraising activities

4. IT and GDPR
IT security managed (working with our out-of-house partner computer security specialists) and reviewed monthly, including General Network Configuration; Power

Supply & Resilience; Physical Security; User Accounts and Permissions; Internet Service Provision; WiFi network & internet access; Password Management & Multi-factor Authentication; Data & File Storage; Data Security and Backups; Malware Defence; Remote working and external access to Network; Email; Other online services, Web & E-Commerce. Considerable investment has gone into assuring our systems and processes, including multilayer IT security, training and the adoption of best practices. These have protected us. Individuals that have engaged in malicious actions designed to breach GDPR protocols have failed.

5. Skills and experience

Having the required skills in-house is vital if we are to be an effective charity. Once again there has been little movement amongst the key personnel that constitute the Board and Senior Management team.

Key Risks and Mitigation Strategies

Risk	Potential Impact	Mitigation Measures
Reliance on Legacies	Income volatility due to unpredictable timing and value of bequests; possible cash flow challenges if legacy income is delayed.	Diversify income streams; maintain adequate reserves; develop regular giving programmes to balance legacy dependency. Further develop legacy marketing.
Economic Conditions Affecting Donations	Reduced supporter giving and potential decline in grant or corporate funding during economic downturns; possible fundraising target shortfalls.	Strengthen donor engagement; expand digital fundraising; broaden supporter base; maintain strong relationships with institutional funders.
Institutional or Cultural Bias Against Campaign Focus (Veganism)	Resistance from policymakers, institutions, and vested interests may limit policy influence, lead to ad bans and censorship and limit funding opportunities.	Build cross-sector coalitions; invest in evidence-based advocacy; develop messaging that appeals to a wide range of audiences.
Policy and Legislative Changes	Changes in charity campaigning rules, or increased government authoritarian anti-protest laws etc could limit advocacy activities.	Monitor political and regulatory developments; seek legal advice when required; adapt strategies to remain compliant.

Reputational Risk	Negative media coverage, misinformation, or organised opposition could damage public trust and reduce support.	Maintain transparency; ensure accuracy in all communications; operate robust safeguarding and complaints processes.
Volunteer and Staff Retention	Loss of skilled team members could slow campaign momentum and affect project delivery.	Provide training and professional development; promote staff wellbeing; offer clear progression opportunities.
Digital and Cybersecurity Risk	Data breaches or cyberattacks could disrupt campaigning, compromise supporter data, and harm reputation.	Implement strong IT security protocols; provide regular staff training; have contingency and recovery plans in place.

Viva! Reserves Policy

The trustees have established a policy whereby the unrestricted reserves not committed held by the charity (known as our 'free reserves') should cover six to 12 months of expenditure (£928,616 to £1,857,231). Total reserves were £2,560,040, of which our free reserves are £1,741,200, which this year was between the guide amount in the policy due to legacy income.

Organisational Structure

Viva! has one corporate trustee, Viva! Trustee Ltd, which, as shown above, has three directors (called trustees in this report). They meet with the founder & director quarterly and are responsible for the strategic direction and policy of the charity.

The trustees come from a variety of backgrounds, which helps the charity – from charity deputy director to web specialist to former special needs teacher.

A scheme of delegation is in place and the day-to-day responsibilities of Viva! lie with its founder & director, who in turn delegates responsibility to the senior management team. The key members of staff relating to strategic direction and effectiveness are Juliet Gellatley and Laura Hellwig, managing director. Other key staff who implemented the strategies and helped monitor effectiveness throughout most of this financial year include Tony Wardle, associate director; Laura Turner, office manager; Faye Lewis, comms

manager; Emily Coster, retail manager; Ben Freedman, campaigns manager; Roger Penarroya Zaldivar, web manager; and Dr Justine Butler, head of research.

Viva! also works with Viva! Campaigns which is a non-profit company that undertakes work to investigate farmed animal cruelty.

How pay is governed at Viva!

The trustees are responsible for Viva!'s salary policy, reviewing pay once a year. Meetings are also attended by the founder & director, except for where her salary is discussed.

Our principles are to pay our staff a fair salary that is competitive within the charity sector, appropriate to location, proportionate to the complexity and responsibility of each role, and in line with our charitable objectives. We aim to ensure that pay reflects performance by rewarding strong performers the most and weaker performers the least, while supportively managing performance improvement. We meet national pay standards and provide all paid staff with a living wage.

Viva! clearly advertises the rate of pay when advertising new job positions. To help implement our policy, we monitor charity sector salary trends through charity salary surveys.

Fundraising and GDPR

Viva! has invested considerable time and energy into guaranteeing that the charity is GDPR compliant. We have a GDPR Working Party with key staff. Viva! has robust measures in place on how we contact supporters/potential supporters and how they can change the way they hear from us.

Viva! has always ensured, and continues to ensure, that fundraising methods, largely via direct postal mail and digital mail, where supporters are concerned, gives a maximum return on investment and builds loyal and positive relationships with supporters, reflecting best practice within the sector. We had no complaints about fundraising methods in this financial year.

Viva!'s fundraising work is carefully planned to ensure that we treat our supporters and members of the public with respect and care. We have an in-house team dedicated to upholding our ongoing compliance with data protection legislation and we have robust processes for dealing with complaints or objections about how our activities as a charity are conducted, as well as for ensuring that those who do not wish to be contacted are effectively removed from our mailing lists. Queries about privacy or fundraising are always dealt with by staff with expertise in those areas. Viva! does not contract out

fundraising activities or engage in activities that risk our supporters' privacy or risk being considered overly persistent (such as street or telephone fundraising) and we do all we can to ensure that our supporters' data is used in accordance with the principles of GDPR, particularly those of 'lawfulness, fairness and transparency' and data and purpose minimisation. We are continually improving our data security and privacy processes. Our fundraising messages are carefully planned to ensure that they focus on the benefits to either our supporters or to the causes that they support and we do not engage in high-pressure sales tactics. Viva! relies on the goodwill of its supporters and their investment in our cause. We place the highest importance on our supporters' privacy and the protection of their data.

Volunteers

The charity's day-to-day work does not rely on volunteers. We have a staff member assigned to training and nurturing the few volunteers if and when they help within the HQ.

Objectives and Activities

Viva!'s objectives are to advance the education of the public in all aspects of veganism and vegan diets. The main areas Viva! covers are therefore how and why veganism protects animals and the environment and promotes good human health. Viva! also helps people change their diet and knowledge, moving towards kindness to animals, our planet and ourselves on the road of compassion.

Our objectives are also to advance the education of the public by promoting and disseminating research into cruelty to animals and related environmental issues. Viva! also aims to prevent or suppress cruelty to animals.

The trustees keep in mind the Charity Commission's guidance on public benefit, which for Viva! includes:

- the advancement of animal welfare
- the advancement of health
- the advancement of environmental protection

Achievements and Performance

To further Viva!'s objectives, we launch consumer-based campaigns to educate the public about how:

- consuming animals and animal products harms animals, the environment and our health

- going vegan or on the path towards it protects animals, the environment and human health
- to become vegan

Concerns re: campaign strategy involve many factors, such as which messages have the most impact within often challengingly small budgets; most impact can be measured in different ways including audience reach, impact on individuals, levels and types of response to specific direct marketing or appeals and so forth. There are cost implications to measuring aspects of success, eg surveys are expensive, particularly detailed ones for internal rather than media use.

Viva!'s objectives mean that we work on a wide variety of topics, requiring different expertise and sometimes high-level academic expertise as well as an ability to bring complex issues to the layperson in an entertaining/informative fashion. We campaign and educate on animals, health and the planet. Our substantial fourth arm helps people change and involves finding ways to make it as easy as possible within various constraints, for people to go vegan or travel along the road of compassion.

2025 was a very busy year with many activities achieving these objectives:

Viva! review 1 April 2024 to 31 March 2025

2024 was our 30th anniversary year!

Throughout the year we have continued to campaign for animals, investigate and expose farms and reach the public through creative, engaging campaigns. We have continued to launch consumer campaigns on the environmental impact of diet and expanded our Vegan Recipe Club. We have also held informative, entertaining and sometimes fundraising 30th anniversary events.

Veganism has continued to grow across the UK and globally, with many people now making the connection between animal farming and wildlife extinctions, the climate crisis, chronic diseases and animal suffering. This is despite continued marketing by the gargantuan meat industry to attack vegan food products, particularly alternative 'meats' and 'dairy' products.

Viva! turns 30!

Viva! has been campaigning for 30 years and we wanted to interview our founder, Juliet, to hear the incredible story of Viva! so far.
youtu.be/QmfAG-GY9iE?feature=shared



30th Anniversary Fundraiser

Viva! celebrated three decades of groundbreaking advocacy with an unforgettable fundraising dinner aboard the Elizabethan boat. The evening began with a look back at Viva!'s incredible journey, as guests watched our 30th anniversary video, setting the stage for reflections from our director and associate director, Juliet and Tony. Then, Chef Liam Penn took us on a culinary adventure with *The Secret Garden*, a stunning five-course plant-based feast that showcased the richness of vegan cuisine.

Patrons Heather Mills, Peter Egan and Randal Plunkett (Lord Dunsany) delivered powerful speeches, celebrating Viva!'s impact and sharing their personal connections to the cause. The evening concluded with a lively auction, raffle and awards ceremony, where generous contributions and enthusiasm from our supporters made the event a resounding success. It was a night that brought our vibrant community together to celebrate all we've achieved. Thank you to everyone who attended! And to all the staff, particularly Bex, Emily and Sarah, for all their brilliant work on the event.




VCO 30th Anniversary Party

Viva! was delighted to partner with Vegan Camp Out for the seventh year, and we went above and beyond in our 30th celebrations. Cue 90s music, prosecco and celebrations! It was also thrilling to have so many people join us for this milestone event. A highlight in the vegan calendar, Vegan Camp Out always proves to be a momentous occasion, combining entertainment with activism, incredible food and inspiring speeches. A special thanks to Emily and her team for the hard work to make VCO such a success for Viva!. We reached about 7,000 people to inspire them to be or remain vegan for the animals.

Trilogy of Talks

For those not at our fundraising boat party or Vegan Camp Out, we started the year with a sold-out talk by Dr Michael Greger on *How Not to Age* and rounded off our 30th celebrations with Viva!'s *Trilogy of Talks – The Vegan Trailblazers* event in October.

Attendees were treated to inspiring talks from Juliet Gellatley, Heather Mills and Randal Plunkett (Lord Dunsany), each offering unique insights into the growing influence of veganism. Juliet's talk, *David vs Goliath: The Vegan Movement Taking on the Meat Industry*, provided an electrifying look at the challenges faced when confronting the powerful meat industry and the innovative strategies being used to fight back.

Heather Mills shared her story of transformation in *Heather Bites Back*, offering an inside look at her journey as a vegan entrepreneur and her vision for supporting vegan businesses.

Meanwhile, Randal Plunkett discussed the importance of *V-Wilding*, the vegan approach to rewilding, and how it's helping restore ecosystems while challenging the myth of regenerative grazing'.

The event, held at King's College, London, also included a Q&A session and a chance for attendees to meet the speakers. It was an unforgettable day for anyone passionate about a plant-based future.



Viva! Animals

Would You Swap?

We continued and expanded our *Would you Swap?* campaign, focusing on exposing the atrocious conditions factory farmed pigs are forced to endure, through the use of VR headset technology. This immersive experience allows students to view a 3D 360-degree video from inside a UK pig factory farm guided by Juliet, Viva!'s founder. After viewing the footage, students were asked by campaigners whether they would swap places with a pig and, if not, whether they would swap their diets. With free vegan food as an incentive to view the footage, the headsets proved immensely popular. *Would You Swap?* campaign materials were produced and thousands given out.

Dairy – Corporate Cruelty

Thanks to kind donations from our supporters, we have been able to continue breaking down the many myths that surround the dairy industry.

Our new video, Dairy – Corporate Cruelty, was central to street outreach and social media campaigns:



This campaign challenges the public's preconception of the dairy industry. The majority of people are still unaware that to produce milk, a cow must first give birth and that her calf is stolen. Viva! shows the reality, and we also encourage consumers to choose kinder plant-based options for animals, the planet and themselves.

We set ourselves a big target, promoting it as 'the biggest anti-dairy campaign in UK history' and so we set to work to ensure this was very much the case! With harrowing investigation footage captured by Viva! Campaigns at a dairy farm in west Wales, we exposed the cruelty of dairy alongside our earlier investigations material to emphasise that these are not rogue operators – it's corporate and widespread.



We held events across the UK, inviting members of the public to enter our cow print tent to watch our *Dairy – Corporate Cruelty*, *Zero Grazing* and *The True Costa Dairy* footage. The conversations ranged from general shock at the cruelty, anger about the lack of transparency from big corporations and people saying they will drop dairy altogether.



The 120 'Day of Action' events ranged from Birmingham, Manchester, Oxford, Leeds and Bath to Bristol, Cardiff, London, Belfast and Newcastle. These events mainly happened on volunteers' local high streets, reaching thousands of people. We showed footage and media coverage and gave out free vegan food! Cheese and chocolate samples, which were immensely popular!

Are You an Animal Lover?

In the summer, Viva! launched our powerful and successful campaign *Are You an Animal Lover?.* We posed this provocative question in thousands of face-to-face conversations nationwide and reached tens of thousands more on social media and millions via traditional media. Our in-person chats sparked deep reflection, with many individuals reevaluating their meat consumption and some even committing to veganism on the spot, inspired by the resources we provided. The campaign embodied kindness and understanding as we guided people to reconcile their love for animals with their eating habits.



Are You an Animal Lover? – The Great Dog Roast



Our fake dog and 'chef' were so convincing that the police and fire service were alerted

We kicked off the campaign with a media-grabbing stunt at the Henley Regatta, which attracts over 300,000 visitors. Crowds from all over the world were stunned by *The Great Dog Roast.* Thinking that the silicone dog was real made hundreds question why it was wrong to cook a dog while, nearby, animals such as pigs were being obscenely roasted without a second thought. We talked to many Henley visitors and filmed reactions to the 'cooking dog'. The campaign made people question their values, and many said they would change their diet.

Are You an Animal Lover? – The Tour – free vegan hot dogs!

With excitement and momentum built at Henley, we set off on our biggest outreach tour to date – visiting 21 towns and cities. But this time offering real food – free irresistible vegan hot dogs, with all the trappings.



Hotdogs given out included fried onions, ketchup and mustard, with events in 21 town and city centres

We engaged about 7,000 people, prompting them to consider how they cherish their own companion animals while supporting the suffering and slaughter of billions of other animals. Thanks to Ben and the campaigns team and volunteers, any people watched footage of our latest investigations on VR headsets, helping them make the choice that veganism is the solution.







Are You an Animal Lover? – *Pet Insurance Advert Parody*

Pet4Life - Insurance for Animal Lovers



We continued our campaign with a powerful parody ad campaign. The 'fake' insurance advert tells the tale of our fondness for companion animals while drawing attention to the stark contradiction of slaughtering other equally loveable creatures. Its deliberately playful tone appeals to a meat-eating audience, culminating with a dark twist that exposes the pervasive speciesism within society. By tapping into deep-seated emotions, we shine a light on the hypocrisy that exists in numerous British households. The response levels on YouTube were very high.

Gasping for Life

Viva!'s *Gasping for Life* campaign pulls back the curtain on the horrifying truth behind pig gassing. Each year, 9.8 million pigs in the UK are slaughtered, with 88 per cent being gassed to death in carbon dioxide gas chambers. It is utterly sickening to witness. The pigs are essentially suffocated while being tortured – the gas turns to acid which burns their eyes and internal organs so they feel they are burning from the inside out. It can take up to two minutes to die and of course they scream and frantically struggle in a futile attempt to free themselves from the metal-barred chambers that hold them captive.

We highlighted the fact that the government's own farm animal welfare advisory body has long said that pig gassing should be phased out due to the cruelty inflicted.

Viva! in London

We turned heads and raised awareness throughout London with our cinema truck, which drove slowly past famous landmarks and stopped in key places. Our team spoke with hundreds of people, and *everyone* wanted to stop this torture. It led the way for us to talk to everyone about the real solution: to be vegan.

Heads were turned, people stopped on the street, car drivers halted in the middle of the road to watch.

The powerful event led many onlookers to want clarification and approach our campaigns team with questions. Some were in tears, others expressed disgust, and even more were seething with anger.

It was an extremely constructive and hope-filled day because, through our conversations, we spread the word that none of this happens when you go vegan. We reinforced the fact with delicious *free tastings* of vegan alternatives to pig meat. A combination of the two approaches saw many people commit to going vegan.

Billboards

A poignant billboard caused a very passionate and sympathetic response. We reached over two million people in two weeks with our powerful video billboards in prime London locations, from Clapham Junction and Waterloo to Leicester Square, and from Westminster, White City and Bethnal Green to New Cross and Wapping.

Videos

As part of the campaign, Viva! also made several short videos and will be promoting each of them to relevant audiences.



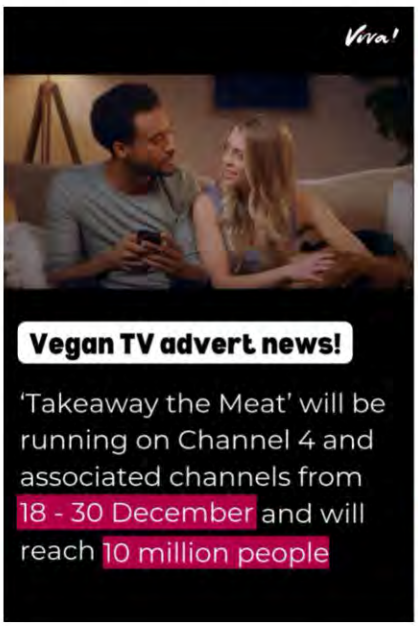
Viva! billboard campaign in London – reached two million people



Viva! digi-van outside the Houses of Parliament

Takeaway the Meat returns to national TV – reaching 50 million people!

In December 2024, thanks to our supporters' unwavering support, Viva! was thrilled to announce that our *Takeaway the Meat* TV ad would return to UK screens from the 18 to the 30 December. Together, we reached our ambitious £40,000 target, allowing us to broadcast our powerful vegan message to a staggering further 10 million people on Channel 4 and its associated networks, including E4, Dave and Film4. This means that over its three airings, the TV ad will now have been seen by **50 million people!**





This nationwide reach is a game-changer, delivering our urgent message on the direct link between animal cruelty and the food on our plates to millions across the UK. None of this would have been possible without the dedication of everyone who donated, shared and spread the word.

Viva! Planet

2024 brought highly impactful campaigns and huge media coverage. We launched *50 For Our Planet* in March to a consumer audience (having already launched to the food industry). We are urging all eateries to adopt menus that are at least 50 per cent plant-based for the sake of our environment. Juliet's passionate interview with Southwest News Service, calling for the food industry to take responsibility and curb their and their customers' carbon footprints through menu transformation, was featured in 111 publications, including a feature in *the Mirror,* with a combined total reach of **107 million** people.

Wagamama joined the *50 For Our Planet* initiative, serving as an inspiring model for the hospitality sector, having championed a 50 per cent plant-based menu since 2020. The chain Wahaca followed suit.

We carried out a survey with 2,000 people regarding attitudes to plant-based options in restaurants.

Overall, the survey was featured in 11 publications, print and online, with a combined reach of 74 million people, with nearly 50 additional shares on social media.



Viva! Health

Viva! Health published several insightful articles focused on nutrition, including Veronika's comprehensive guide on *Fats – the Good, the Bad and in Between*, explaining the complexities of dietary fats. Nick shared *10 Common Mistakes to Avoid When You Go Vegan*, helping newcomers navigate their plant-based journey. Viva!'s Dr Justine Butler contributed to the Veganuary supplement in *Vegan Food & Living*, highlighting unexpected health benefits of a vegan diet beyond animal welfare, while February saw a flurry of new blogs on topics such as *What is a Healthy, Balanced Vegan Diet?* and the benefits of a plant-based lifestyle on mental and physical wellness.

Viva! Health also went all-in with a fresh lineup of wellness blogs. From weight-loss strategies to essential B12 facts for vegans, sprouting tips and the perks of green tea, diabetes, bone health and heart disease, our experts had readers covered.

We also landed in *The Sun*, *Scottish Sun* and *US Sun*, with tips on healthier swaps and the benefits of plant-based choices. Justine also produced web pages on the hot topic of Fake News about Fake Meats and ultra-processed foods – showing how the nation's problem with junk foods is not a vegan issue.

Health Award

Juliet was honoured to receive the College of Naturopathic Medicine Award for Outstanding Contribution in the Field of Natural Medicine. It was a big affair, with Juliet giving a speech at the graduation ceremony as the main award recipient. One of Juliet's qualifications is as a nutritional therapist which has fed into Viva!'s health campaigns and talks.





Viva! Outreach

Outreach Hosts

Central to Viva!'s outreach are our awesome Outreach Hosts, managed by Jo.

Viva! has a strong core team who are building their groups and consistently delivering effective outreach to thousands of people throughout the year.



We currently have teams in the following towns and cities: Swindon, Bath, Oxford, Exeter and Taunton, Lancaster, Walsall, Loughborough, Doncaster, Lincoln and Peterborough, Eastbourne and Hastings, Brighton, Lincoln, Leeds, Manchester, Swansea, Norwich, Leicester, Burton-Upon-Trent, Newbury, Windsor, Birmingham and Worcester, Liverpool, London, Telford, York, Edinburgh and Glasgow and most recently, Tunbridge Wells.







This year, the teams organised more than 18 *Are You An Animal Lover?* events and became involved with Viva!'s heart-wrenching *Gasping for Life* campaign. Additionally, we beat the Christmas 2023 campaign with over 20 events.

Viva! Vegan Recipe Club

Viva!'s Vegan Recipe Club grew with its app, website and social media platforms reaching record numbers of people, with great work from Amy with Maryanne's input.

Viva!'s cookbook *Everyone Can Cook Vegan* (by Maryanne) also made *Plant Based News's* 'Best Vegan Cookbooks' of 2024. It came in first place in the International Vegan Film Festival 2024 Vegan Cookbook Contest! The winners were announced at the Festival on Saturday 16 November at Innis Town Hall Theatre (University of Toronto campus) in Toronto, Ontario, Canada.

We launched a new mini cookbook in October (also by Maryanne) – a 96-page stunner: ***A Very Vegan Christmas: The Complete Mini Cookbook for a Magical Festive Feast!***



In 2024-25, Viva! rolled out our popular supporters' magazine, *Viva!life,* edited by Tony Wardle and including many features on campaigns, vegan news and interviews with celebrities such as Earthling Ed and Gaz Oakley.

Our *Gifts for Life* catalogue and Viva! Shop included new ranges of great new vegan designs, chocolates and sweets and gifts, thanks to Emily, Sarah and Simon.

The Viva! Podcast went from strength to strength under the care of Faye. And behind the scenes work on web site and marketing systems improvements continued under the care of Roger, and data management under Jeremy, whilst Laura and Beata oversaw the office systems.

Our social media for Viva! continued to grow with substantial work, led by Dani, on imaginative, relevant and engaging content spurring the growth of our popularity on SM platforms.

We give huge and grateful thanks to Juliet Gellatley and Laura Hellwig for strategising and overseeing the vision of Viva!.

Finally, a heartfelt thank you for our supporters and donors unwavering support throughout what has been both a challenging and deeply rewarding year. None of our work would be possible without you. It was a busy year with major projects and campaigns completed and launched, reaching many millions of people. Viva! fulfilled its mission statement and is very grateful to everyone who helped us achieve so much.

Financial Review

The total income decreased significantly by 28 per cent from £2,507,001 (2024) to £1,806,137 due to a decrease in legacy income (donations and subs very slightly increased by 1 per cent and 8 per cent respectively). The legacy income is, of course, variable year on year and out of our control, although we have invested in the marketing and promotion of giving by legacies, adding a third option for supporters to use to make a free Will to Viva! using local solicitors.

We continued with strong campaigns with a powerful focus on short, punchy films and outreach across the nation, reaching people face to face, and providing free vegan food whilst also showing footage relating to the campaigns and education on the issues. *Are you an animal lover?* also involved a particularly powerful stunt which gained a lot of traction and the messaging resonated well with the public. The pig gassing outreach was highly impactful, with the moving images on London billboards reaching two million in a week and social media of very powerful films being watched in full by a much higher than average number of viewers on YouTube. *50 for our Planet* evolved into the consumer campaign, *Halfway Heroes* and media coverage of the founder's interview hit over 100 million people.

We also continued our campaign in universities. These campaigns achieved what they set out to do with thousands of food samples given out and many conversations about food issues with the future generation. We also relaunched our popular and poignant TV ad, *Take Away the Meat* – now reaching an astonishing 50 million people, breaking Viva!'s own record for mainstream ad reach.

It is no surprise then that donations remained high for the organisation and Viva! worked hard to continue winning grants from some major investors in vegan campaigning.

However, as stated, legacy income fell. Due to the variable nature of legacies, a strategy was implemented to reduce baseline expenditure, which will take effect in the next financial year, but without impacting campaigns.

Gross income from merchandise sales increased slightly by 1 per cent to £72,867 from £71,971 in 2024. In-person national events selling merchandise are still at a much lower level than pre-pandemic. We worked hard to improve tee shirt designs and increase sales. The new recipe book, *A Very Vegan Christmas,* was particularly popular.

It is well known and well discussed that Viva! branded merchandise, books, guides and reports, or the highly popular confectionary, are not a source of large profits, but are

invested in for other reasons (eg ease of going vegan; promotion of Viva!, bringing in people to the charity).

Total expenditure increased 5 per cent from £1,827,540 to £1,914,159. We did not significantly increase spending, as this year's decrease in income due to legacies had an impact and future legacies are unpredictable. As already stated, baseline expenditure is being reduced, effective from the next financial year. As you will see above from the review, this was a very busy and full year, and the expenditure reflects the high amount of major campaigns, events and activities to fulfil the charity's objectives.

The governance costs were again kept to an absolute minimum.

Whilst we launch appeals that focus on specific areas of our work, most donations are expressly given for our general charitable purposes and are usually allocated to unrestricted funds. This enables our experienced and dedicated staff and trustees to direct funds where the need is greatest.

Plans for Future Periods

We remain vigilant as ever and are constantly reviewing how best to achieve our aims within our resources, mindful of reliance on legacies and grants.

Viva! had another incredibly busy year and full programme of campaigns, investigations, social media, publications, podcasts and food and cookery.

We are focusing on more PR initiatives using national media and gaining more national coverage. We will expand our extremely popular core activities exposing the cruelty of factory farming. We are launching an extremely exciting campaign with a cinema ad at its centre, *Scary is Dairy*, and launched a crowdfunder to fund its distribution to a massive one million cinemagoers. We are also expanding this campaign in several areas including an outreach tour. We are evolving *50 for our Planet* into *Halfway Heroes*, reaching the public with a positive message that any step towards plant-based is worth taking for the sake of our planet. This will have a professionally produced social media short film and an outreach tour in the summer months. We are looking for sponsorship for the free food items.

Our food and cookery team are expanding the V7 initiative and producing a new V7 Original and V7 Protein Power plans. They are also producing a marketing strategy to promote both and to introduce more plans to help people take the first steps to being vegan.

We will continue to develop our Vegan Recipe Club, now with 259,000 followers on Facebook and 25,000 on Instagram is growing rapidly. Our social media for Viva! will also continue to grow with substantial effort put into producing content that is engaging and

spurs the growth of our popularity on SM platforms. Facebook will likely climb to at least 115k followers and Instagram and will roar past 50k.

We will analyse how we continue with investigations and adapt street action plans, with a staff member focusing on local actions and support and building our Outreach Hosts scheme.

Owing to the success again of our TV ad, *Take Away the Meat*, we plan to release it as a cinema ad and hit the public on the big screen with this fantastically impactful and poignant ad.

Trustees Responsibilities
Statement of Trustees' Responsibilities

Trustees are required 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 the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees 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. The trustees confirm that, to the best of their knowledge, there is no information relevant to the audit of which the auditors are unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

The trustees have no beneficial financial interest in the charity.

Approval

Approved by the board of trustees on 21 Aug 2025 2025 and signed on its behalf by



Justin Kerswell, Trustee

Justin Kerswell (Aug 21, 2025, 11:06am)

Report of the Independent Auditors to the Trustees of Viva!

Opinion

We have audited the financial statements of Viva! (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of Viva!

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sumer Auditco Limited

Mark Powell (Aug 21, 2025, 1:26pm)

Sumer Auditco Limited
Statutory Auditor
Chartered Accountants
Lennox House
3 Pierrepont Street
Bath
Somerset
BA1 1LB

Date: 21 Aug 2025

Viva!

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,610,145	69,549	1,679,694	2,404,005
Other trading activities	3	101,054	-	101,054	83,954
Investment income	4	25,389	-	25,389	19,042
Total		1,736,588	69,549	1,806,137	2,507,001
EXPENDITURE ON					
Raising funds		115,079	-	115,079	106,386
Charitable activities	5				
General		1,742,857	56,223	1,799,080	1,721,154
Total		1,857,936	56,223	1,914,159	1,827,540
Net gains/(losses) on investments		(5,767)	-	(5,767)	(990)
NET INCOME/(EXPENDITURE)		(127,115)	13,326	(113,789)	678,471
Transfers between funds	16	(39,683)	39,683	-	-
Net movement in funds		(166,798)	53,009	(113,789)	678,471
RECONCILIATION OF FUNDS					
Total funds brought forward		2,587,448	7,192	2,594,640	1,916,169
TOTAL FUNDS CARRIED FORWARD		2,420,650	60,201	2,480,851	2,594,640

The notes form part of these financial statements

Viva!

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	5,293	-	5,293	8,402
Investment property	11	674,157	-	674,157	325,000
		679,450	-	679,450	333,402
CURRENT ASSETS					
Stocks	12	47,789	-	47,789	50,596
Debtors	13	707,302	-	707,302	977,030
Cash at bank		1,048,767	60,201	1,108,968	1,330,198
		1,803,858	60,201	1,864,059	2,357,824
CREDITORS					
Amounts falling due within one year	14	(62,658)	-	(62,658)	(96,586)
NET CURRENT ASSETS		1,741,200	60,201	1,801,401	2,261,238
TOTAL ASSETS LESS CURRENT LIABILITIES		2,420,650	60,201	2,480,851	2,594,640
NET ASSETS		2,420,650	60,201	2,480,851	2,594,640
FUNDS	16				
Unrestricted funds				2,420,650	2,587,448
Restricted funds				60,201	7,192
TOTAL FUNDS				2,480,851	2,594,640

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

21 Aug 2025

.....
Trustee Justin Kerswell (Aug 21, 2025,)

The notes form part of these financial statements

Viva!

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	108,305	(161,770)
Net cash provided by/(used in) operating activities		108,305	(161,770)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(3,032)
Purchase of investment property		(354,924)	-
Rent received		15,000	15,000
Interest received		10,389	4,042
Net cash (used in)/provided by investing activities		(329,535)	16,010
Change in cash and cash equivalents in the reporting period		(221,230)	(145,760)
Cash and cash equivalents at the beginning of the reporting period		1,330,198	1,475,958
Cash and cash equivalents at the end of the reporting period		1,108,968	1,330,198

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(113,789)	678,471
Adjustments for:		
Depreciation charges	3,109	2,879
Losses on investments	5,767	990
Interest received	(10,389)	(4,042)
Rent received	(15,000)	(15,000)
Decrease/(increase) in stocks	2,807	(22,387)
Decrease/(increase) in debtors	269,728	(843,525)
(Decrease)/increase in creditors	(33,928)	40,844
Net cash provided by/(used in) operations	108,305	(161,770)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	1,330,198	(221,230)	1,108,968
	1,330,198	(221,230)	1,108,968
Total	1,330,198	(221,230)	1,108,968

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern
The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

Income
Income from the 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.

Interest Receivable
Interest of 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.

Legacy Income
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 to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or part, is only considered profitable 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.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	-	Straight line over 5 years

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. 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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1. ACCOUNTING POLICIES - continued

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period on which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant affect on the amounts recognised in the financial statements are described below:

Investment property valuation - each year the charity assesses the fair value of the investment property at the balance sheet date. The charity use an expert (Rics certified valuer) when required to mitigate the estimation uncertainty.

2. DONATIONS AND LEGACIES

	2025 £	2024 £
Donations	888,642	875,905
Legacies	732,191	1,473,768
Subscriptions	58,861	54,332
	1,679,694	2,404,005

3. OTHER TRADING ACTIVITIES

	2025 £	2024 £
Fundraising events	21,627	999
Shop income	72,867	71,971
Advertising	250	2,125
Raffle	6,310	8,859
	101,054	83,954

4. INVESTMENT INCOME

	2025 £	2024 £
Rents received	15,000	15,000
Deposit account interest	10,389	4,042
	25,389	19,042

5. TOTAL EXPENDITURE

	Raising Funds £	Charitable Activities £	2025 Total £
Staff costs	-	871,559	871,559
Campaigns	-	324,913	324,913
Festivals and events	-	41,889	41,889
Merchandise costs	37,343	-	37,343
Other direct costs	-	97,758	97,758
Support and governance costs (see note 6)	77,736	462,961	540,697
Total expenditure	115,079	1,799,080	1,914,159

Governance costs totalled £8,000 (2024: £7,350)
Auditors remuneration (audit work) totalled £6,750 (2024: £6,250)
Auditors remuneration (non audit work) totalled £1,250 (2024: £1,100)

5. TOTAL EXPENDITURE - continued

Prior year comparative	Raising Funds £	Charitable Activities £	2024 Total £
Staff costs	-	869,868	869,868
Campaigns	-	300,853	300,853
Festivals and events		26,445	26,445
Merchandise costs	41,855	-	41,855
Other direct costs	-	73,521	73,521
Support and governance costs (see note 6)	64,531	450,467	514,998
Total expenditure	106,386	1,721,154	1,827,540

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

Support and governance costs

	Method of allocation	Raising funds £	Charitable activities £	2025 Total £
Premises costs	Direct	-	69,080	69,080
Other admin	Direct	-	99,782	99,782
IT software and consumables	Direct	-	24,399	24,399
Web costs	Direct	-	25,255	25,255
Depreciation	Direct	-	3,110	3,110
Postage	Direct	77,736	50,789	128,525
Motor and travel	Direct	-	12,856	12,856
Equipment hire	Direct	-	6,227	6,227
Audit and accountancy fees	Direct	-	29,697	29,697
Professional fees	Direct	-	19,080	19,080
Freelancers	Direct	-	124,117	124,117
		77,736	462,961	540,697

Prior year comparative	Method of allocation	Raising funds £	Charitable activities £	2024 Total £
Premises costs	Direct	-	79,871	79,871
Other admin	Direct	-	79,973	79,973
IT software and consumables	Direct	-	32,288	32,288
Web costs	Direct	-	14,997	14,997
Depreciation	Direct	-	2,878	2,878
Postage	Direct	64,531	53,628	118,159
Motor and travel	Direct	-	24,221	24,221
Equipment hire	Direct	-	4,597	4,597
Audit and accountancy fees	Direct	-	28,408	28,408
Professional fees	Direct	-	49,533	49,533
Freelancers	Direct	-	80,073	80,073
		64,531	450,467	514,998

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	769,952	778,115
Social security costs	68,763	66,771
Other pension costs	32,844	24,982
	871,559	869,868

Key management personnel

The key management personnel of the charity comprises the Trustees, Director, Deputy Director, Associate Director and Comms Manager. The total employee remuneration of the key management personnel paid by the charity was £198,946 (2024 £196,190).

The average monthly number of employees during the year was as follows:

	2025	2024
Average head count	27	29

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,375,709	28,296	2,404,005
Other trading activities	83,954	-	83,954
Investment income	19,042	-	19,042
Total	2,478,705	28,296	2,507,001
EXPENDITURE ON			
Raising funds	106,386	-	106,386
Charitable activities			
General	1,662,869	58,285	1,721,154
Total	1,769,255	58,285	1,827,540
Net gains/(losses) on investments	(990)	-	(990)
NET INCOME/(EXPENDITURE)	708,460	(29,989)	678,471
Transfers between funds	(32,659)	32,659	-
Net movement in funds	675,801	2,670	678,471
RECONCILIATION OF FUNDS			
Total funds brought forward	1,911,647	4,522	1,916,169
TOTAL FUNDS CARRIED FORWARD	2,587,448	7,192	2,594,640

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024 and 31 March 2025	52,552
DEPRECIATION	
At 1 April 2024	44,150
Charge for year	3,109
At 31 March 2025	47,259
NET BOOK VALUE	
At 31 March 2025	5,293
At 31 March 2024	8,402

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024	325,000
Additions	354,924
Revaluation	(5,767)
At 31 March 2025	674,157
NET BOOK VALUE	
At 31 March 2025	674,157
At 31 March 2024	325,000

Fair value at 31 March 2025 is represented by:

	£
Valuation in 2025	(5,767)
Valuation in 2024	(990)
Valuation in 2023	(14,010)
Valuation in 2022	37,516
Cost	657,408
	674,157

	171 South Street £	18 Catherine Way £	Total £
Cost at 1st April 2024	325,000	-	325,000
Impairment	(5,767)	-	(5,767)
Purchase of property	-	280,000	280,000
Improvements to property	-	74,924	74,924
Cost at 31st March 2025	319,233	354,924	674,157

The charity purchased 18 Catherine Way, Batheaston, Bath, BA1 7NY on 23rd September 2024.

The charity sold 171 South Street, Taunton, Somerset, TA1 3AG post year end. Please refer to the post balance sheet events note for more details.

12. STOCKS

	2025	2024
	£	£
Stocks	47,789	50,596

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	3,181	13,804
VAT	1,899	1,766
Prepayments and accrued income	702,222	961,460
	707,302	977,030

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	12,618	33,010
Taxation and social security	17,925	34,088
Other creditors	32,115	29,488
	62,658	96,586

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	26,400	26,400
Between one and five years	26,400	52,800
	52,800	79,200

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	2,587,448	(127,115)	(39,683)	2,420,650
Restricted funds				
Billboards Appeal	3	1,100	-	1,103
Ukraine	7,189	(4,193)	-	2,996
TV Advertising Campaign	-	(39,683)	39,683	-
Gorillas / Uganda	-	16,182	-	16,182
Cinema ad crowdfund campaign	-	39,920	-	39,920
	7,192	13,326	39,683	60,201
TOTAL FUNDS	2,594,640	(113,789)	-	2,480,851

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,736,588	(1,857,936)	(5,767)	(127,115)
Restricted funds				
Billboards Appeal	1,100	-	-	1,100
Ukraine	1,283	(5,476)	-	(4,193)
TV Advertising Campaign	377	(40,060)	-	(39,683)
Gorillas / Uganda	16,745	(563)	-	16,182
Cinema ad crowdfund campaign	50,044	(10,124)	-	39,920
	69,549	(56,223)	-	13,326
TOTAL FUNDS	1,806,137	(1,914,159)	(5,767)	(113,789)

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,911,647	708,460	(32,659)	2,587,448
Restricted funds				
Billboards Appeal	1,301	(1,298)	-	3
Ukraine	2,743	4,446	-	7,189
TV Advertising Campaign	478	(33,137)	32,659	-
	4,522	(29,989)	32,659	7,192
TOTAL FUNDS	1,916,169	678,471	-	2,594,640

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,478,705	(1,769,255)	(990)	708,460
Restricted funds				
Billboards Appeal	1,882	(3,180)	-	(1,298)
Ukraine	4,446	-	-	4,446
TV Advertising Campaign	20,667	(53,804)	-	(33,137)
Environmental Emergency	1,301	(1,301)	-	-
	28,296	(58,285)	-	(29,989)
TOTAL FUNDS	2,507,001	(1,827,540)	(990)	678,471

17. RELATED PARTY DISCLOSURES

The charity considers the company, Viva! (Bristol) Ltd a related party. During the year, rent of £26,400 (2024: £31,680) was paid to Viva Bristol Ltd. There were no amounts outstanding at year end in either period.

The charity considered the company, Viva! Poland a related party. One of the directors of the charity, Ms J Gellatley, is a trustee of Viva! Poland. There were donations of £5,707 (2024: £Nil) paid over to Viva! Poland during the year in connection with the Ukraine appeal.

The charity considered the company, Viva! Campaigns Ltd a related party. One of the directors of the charity, Ms J Gellatley, is a trustee of Viva! Campaigns Ltd. There were donations of £974 (2024: £2,000) paid over to Viva! Campaigns Ltd during the year.

The charity considered the company, Viva! Uganda a related party. One of the directors of the charity, Ms J Gellatley, is a trustee of Viva! Uganda. There were donations of £127,266 (2024: £93,047) paid over to Viva! Uganda during the year.

18. POST BALANCE SHEET EVENTS

On the 14th July 2025 the charity sold 171 South Street for net proceeds of £319,233.

19. CONTINGENT ASSETS

After the year end, an amount of £Nil (2024 : £51,247) of legacies were received. These amounts have not been accrued into the year ended 31 March 2025 as the conditions for recognition have not been met at the balance sheet date.

Viva!

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	888,642	875,905
Legacies	732,191	1,473,768
Subscriptions	58,861	54,332
	1,679,694	2,404,005
Other trading activities		
Fundraising events	21,627	999
Shop income	72,867	71,971
Advertising	250	2,125
Raffle	6,310	8,859
	101,054	83,954
Investment income		
Rents received	15,000	15,000
Deposit account interest	10,389	4,042
	25,389	19,042
Total incoming resources	1,806,137	2,507,001
EXPENDITURE		
Other trading activities		
Merchandise costs	37,343	41,855
Postage	77,736	64,531
	115,079	106,386
Charitable activities		
Wages	769,952	778,115
Social security	68,763	66,771
Pensions	32,844	24,982
Premises costs	69,060	79,871
Other admin	99,782	79,973
IT software	24,399	32,288
Web costs	25,255	14,997
Depreciation	3,110	2,878
Postage	50,789	53,628
Motor & Travel	12,856	24,221
Equipment hire	6,227	4,597
Audit & Accountancy	29,697	28,408
Professional fees	17,669	49,533
Festivals & events	41,889	26,445
Campaigns	324,913	300,853
Other direct costs	97,758	73,521
Freelancers	124,117	80,073
	1,799,080	1,721,154
Total resources expended	1,914,159	1,827,540
Net (expenditure)/income before gains and losses	(108,022)	679,461

This page does not form part of the statutory financial statements

Viva!

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(5,767)	(990)
Net (expenditure)/income	(113,789)	678,471

This page does not form part of the statutory financial statements

VIVA!

England & Wales - Charity number 1037486

Accounts

REGISTERED CHARITY NUMBER: 1037486

Report of the Trustees and Financial Statements for the Year Ended 31 March 2024

for



Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BA1 2PA

Viva!

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for the Year Ended 31 March 2024

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Trustees Report and Financial Statement

For the Year Ended
31 March 2024

Reg office: 8 York Court, Wilder Street, Bristol BS2 8QH

The Trustee

Corporate trustee

Viva! has a corporate trustee, Viva! Trustee Limited, of 8 York Court, Bristol, United Kingdom, BS2 8QH, a company limited by guarantee incorporated in England & Wales with company number 12707019, being and acting as the sole corporate trustee of Viva! registered charity number 1037486. The trustees are its board of directors, for ease of terminology these will be referred to as the Trustees in this report.

Board of Directors of Viva! Trustee Ltd

Louise Carter
Justin Kerswell
Rhiannon Purnell

Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the Charity, and the Trustees continued to choose to invest in one property (a freehold semi) for which the charity gained rent. The property rented out is judged to be more financially beneficial than the funds being in bank accounts and with very low risk.

Directors of Viva! Trustee Ltd (VTL) Induction and Training

All the directors of Viva! Trustee Ltd (called 'the trustees' in this report) are very familiar with the work of Viva! having either served as trustee for a number of years (two were trustees of Viva! previous to the VTL being set up) and/or formerly being deputy director or online manager and having all been given educational training in all aspects of its work. All trustees have been involved in its voluntary work.

Also, trustees are encouraged to do voluntary work and short educational training courses about Viva!'s work which new staff partake in. These are led by the charity's director and involve meeting staff and being given a review of their work. Trustees are also given the main documents which set out the aims of the charity, obligations of trustees and information on the financial position of the charity. Trustees are also encouraged to read Charity Commission materials.

Risk Management

The trustees, along with the director and key staff, have reviewed the major risks to the charity and the risk review is updated annually.

We have a risk register relating to the operational areas of the charity, its investments and its finances. Named staff and trustees are responsible for their area of the register, ensuring that appropriate mitigation is in place, monitoring the implementation of mitigating strategies and keeping the register up to date.

The trustees believe that by ensuring that controls exist over key financial systems, by assessing the business and operational risks faced by the charity, and by monitoring reserve levels they have established effective systems to mitigate those risks.

These systems include:

1. Financial
a) Annual independent accounts audit
b) Dual and restricted authorisation of online payments
c) Monthly review of financial records and investments

2. Health and Safety
a) Documented policy with strict H&S policy actions recorded
b) Annual insurance maintained

3. Funds Deficit
a) Annual budgets set, reviewed monthly
b) Diversified sources of income
c) Ongoing fundraising activities

4. IT and GDPR
IT security managed (working with our out of house partners computer security specialists) and reviewed monthly including General Network Configuration; Power Supply & Resilience; Physical Security; User Accounts and Permissions; Internet Service Provision; WiFi network & internet access; Password Management & Multi-factor Authentication; Data & File Storage; Data Security and Backups; Malware Defence; Remote working and external access to Network; Email; Other online services, Web & E-Commerce. Considerable investment has gone into assuring our systems and processes, including multilayer IT security, training and the adoption of best practice. These have protected us. Individuals that have engaged in malicious actions designed to breach GDPR protocols have failed.

5. Skills and experience.
Having the required skills in-house is vital if we are to be an effective charity. Once again there has been little movement amongst the key personnel that constitute the Board and Senior Management team.

Viva! Reserves Policy

The trustees have established a policy whereby the unrestricted reserves not committed held by the charity (known as our 'free reserves') should cover six to 12 months of expenditure (£913,770 to £1,827,540). Total reserves were £2,594,640 of which our free reserves are £2,254,046, which this year was above the guide amount in the policy due to legacy income.

Organisational Structure

Viva! has one corporate trustee, Viva! Trustee Ltd, which as shown above, has three directors (called trustees in this report). They meet with the founder & director quarterly and are responsible for the strategic direction and policy of the charity.

The trustees come from a variety of backgrounds which help the charity – from charity deputy director to online specialist to former special needs teaching.

A scheme of delegation is in place and the day-to-day responsibilities of Viva! lie with its founder & director, who in turn delegates responsibility to the senior management team. The key members of staff relating to strategic direction and effectiveness are Juliet Gellatley and Laura Hellwig, managing director. Other key staff who implemented the strategies and helped monitor effectiveness throughout most of this financial year include Tony Wardle, Associate Director; Laura Turner, Office Manager; Faye Lewis, Comms Manager; Emily Coster, Retail Manager and Dr Justine Butler, head of research.

Viva! also works with Viva! Campaigns Ltd which is a non-profit company which undertakes work to investigate farmed animal cruelty.

How pay is governed at Viva!

The trustees are responsible for Viva!'s salary policy, reviewing pay once a year. Meetings are also attended by the Founder & Director, except for where her salary is discussed.

Our principles are to pay our staff a fair salary that is competitive within the charity sector, appropriate to location, proportionate to the complexity and responsibility of each role, and in line with our charitable objectives. We aim to ensure that pay reflects performance by rewarding strong performers the most and weaker performers the least, while supportively managing performance improvement. We meet national pay standards and provide all paid staff with a living wage.

Viva! clearly advertises the rate of pay when advertising new job positions. To help implement our policy, we monitor charity sector salary trends through charity salary surveys.

Fundraising and GDPR

Viva! has invested considerable time and energy into assuring the charity is GDPR compliant. We have a GDPR Working Party with key staff. Viva! has robust measures in place on how we contact supporters/potential supporters and how they can change the way they hear from us.

Viva! has always, and continues, to ensure that fundraising methods, largely via direct postal mail and digital mail, where supporters are concerned, gives a maximum return on investment, and builds loyal and positive relationships with supporters, reflecting best practice within the sector.

We had no complaints about fundraising methods in this financial year.

Viva!'s fundraising work is carefully planned to ensure that we treat our supporters and members of the public with respect and care. We have an in-house team dedicated to ensuring our ongoing compliance with data protection legislation and we have robust processes for dealing with complaints or objections about how our activities as a charity are conducted, as well as for ensuring that those who do not wish to be contacted are effectively removed from our mailing lists. Queries about privacy or fundraising are always dealt with by staff with expertise in those areas. Viva! does not contract out fundraising activities, engage in activities which risk our supporters' privacy or risk being considered overly persistent (such as street or telephone fundraising) and we do all we can to ensure that our supporters' data is used in accordance with the principles of GDPR, particularly those of 'lawfulness, fairness and transparency' and data and purpose minimisation. We are continually improving our data security and privacy processes. Our fundraising messages are carefully planned to ensure that they focus on the benefits to either our supporters or to the causes that they support and we do not engage in high-pressure sales tactics. Viva! relies on the goodwill of its supporters and their investment in our cause. We place the highest importance on our supporters' privacy and the protection of their data.

Volunteers

The charity's day to day work does not rely on volunteers. We have a staff member assigned to training and nurturing the few volunteers if and when they help within the HQ.

Objectives and Activities

Viva!'s objectives are to advance the education of the public in all aspects of veganism and vegan diets. The main areas Viva! covers are therefore how and why veganism protects animals and the environment; and promotes good human health. Viva! also helps people change their diet and knowledge, moving towards kindness to animals, our planet and ourselves on the road of compassion.

Our objectives are also to advance the education of the public by promoting and disseminating research into cruelty to animals and related environmental issues. Viva! also aims to prevent or suppress cruelty to animals.

The trustees keep in mind the Charity Commission's guidance on public benefit which for Viva! includes:

- The advancement of animal welfare
- The advancement of health
- The advancement of environmental protection

Achievements and Performance

To further Viva!'s objectives we launch consumer-based campaigns to educate the public about:

- How consuming animals and animal products harms animals, the environment and our health
- How going vegan or on the path towards it protects animals, the environment and human health
- How to become vegan

Campaign strategy concerns involve many factors, such as which messages have the most impact within often challengingly small budgets; most impact can be measured in different ways including audience reach, impact on individuals, levels and types of response to specific direct marketing or appeals and so forth. There are cost implications to measuring aspects of success eg surveys are expensive, particularly detailed ones for internal rather than media use.

Viva!'s objectives means that we work on a wide variety of topics, requiring different expertise and sometimes high-level academic expertise as well as an ability to bring complex issues to the layperson in an entertaining/informative fashion. We campaign and educate on animals, health and the planet. Our substantial fourth arm helps people change and involves finding ways to make it as easy as possible within various constraints, for people to go vegan or travel along the road of compassion.

2024 was a very busy year with many activities achieving these objectives:

Viva! review 1 April 2023 to 31 March 2024

2024 is Viva!'s 30th anniversary year!
Throughout the year we have continued to campaign for animals, investigate and expose farms and reach the public through creative, engaging campaigns. We have continued to launch consumer campaigns on the environmental impact of diet and expanded our Vegan Recipe Club, including launching a fabulous cookery book, *Everyone Can Cook Vegan.* We have also held informative, entertaining and sometimes fundraising 30th anniversary events.

Veganism has continued to grow across the UK and globally, with many people now making the connection between animal farming and wildlife extinctions and the climate crisis; chronic diseases and animals suffering.

Viva! Animals

Zero grazing campaign

Viva! continued our campaign exposing the practice of zero grazing at dairy mega-farms – facilities that house thousands of cows indoors, year-round. Unfortunately, about one in five dairy cows are zero grazed in the UK and it is commonplace in many European countries and the USA - yet the pubic have little awareness about it or the impact on animal welfare. Various content was produced – including several videos, and a new leaflet and many SM graphics.



YogHurts Tour and Killer campaign

The above led into the Viva!'s Killer YogHURTS campaign and we produced a professional ad showing the cruelty caused by zero grazing and standard dairy practices such as removing the calf shortly after birth; the level of lameness and malnutrition and so forth, that was seen by more than 3.5 million people. The ad was banned by the ASA, not due to any inaccuracy, and this meant the full ad reached 1.2 billion people. Viva! received phenomenal levels of coverage from media outlets including the New York Post, the Daily Mail Online, and our founder was a guest on *Uncensored*, Piers Morgan's show, to battle the man himself.

Viva! launched a Killer campaign in Leicester Square, London. Matt Pritchard, aka Dirty Vegan, was the face of the campaign. We toured many cities, explaining to the public how one in five dairy cows are zero grazed, never seeing a blade of grass, the short lives of many male dairy calves and the average lifespan and conditions for most dairy cows across the UK. We handed out thousands of vegan yoghurts as an accessible alternative to dairy versions. It was a huge success.

Viva! also commissioned a survey into public attitudes to zero grazing and received strong national press coverage as a result.



Dairy investigation

Viva! Campaigns investigated a large dairy farm in Wales, recording some of the worst cases of physical violence we have ever seen. At the time of filming, the farm supplied one of the largest dairy cooperatives in the UK, which has long-standing partnerships with major retailers and milk brands.

The footage was given to Viva!, and we managed to place a large feature in a national newspaper, and produced a SM campaign highlighting conditions on the farm.

Shortly after the expose was placed, the dairy cooperative dropped the farm.



University campaign: Would You Swap?

Viva!'s Freshers Tour 2023 took place across three weeks in September and October, and we handed out 5,500 vegan food samples to students. Introducing the new universities campaign, *Would You Swap?*, which focuses on the pig meat industry, the Viva! team brought along thousands of free food samples to educate students on all things vegan.

The *Would You Swap?* campaign focuses on exposing the atrocious conditions factory farmed pigs are forced to endure through use of our new VR headset technology. This immersive experience allows students to view a 3D 360-degree video from inside a UK pig factory farm guided by Juliet, Viva!'s founder and director. After viewing the footage, students were asked by Campaigners, Erin and James, whether they would swap places with a pig and, if not, whether they would swap their diets. With free vegan food as an incentive to view the footage, the headsets proved immensely popular. *Would You Swap?* campaign materials were produced and thousands given out.



Viva! Planet

The repercussions of the climate crisis are becoming more obvious – and far more deadly. Animal agriculture is a driving factor behind this ecological crisis; farming animals for meat, dairy and eggs is a primary contributor of deforestation, greenhouse gas emissions, water and land use.

Awards

Viva! was named a finalist in the Best Environment Cause Campaign category in this year's Purpose Awards for our Eating the Earth wildlife campaign.



Eating the Earth (Wildlife Campaign)

Viva!

2022 was to be a landmark year for Viva! we hired a full-time environmental campaigner to spearhead Viva!'s commitment to achieving our objective, to show the correlation between how eating meat, dairy, fish and eggs is the number one driver of wildlife loss and ultimately, humanity's future survival. The public response to this camp...

Read More

Our initiative to get carbon footprint labelling on restaurant menus also won a Not-for-Profit Silver Award at the CIPR Awards.

Viva!'s *How YOU Can Save Wildlife* video was shortlisted as a finalist at Small Axe Radical Short Film Awards and it received an honourable mention at Greenwich Film Festival. The film has been viewed by 1.2 million people.

COP28

Viva! once again took part in COP, the annual United Nations climate change conference. This year's COP28 took place at Parliament Square and Viva! was joined by like-minded organisations: Plant Based Treaty, Plant Based Universities, PETA, Animal Aid, WTF, Vegan Land Movement and Four Paws. We organised a photo call and event educating the public about the connection between the climate crisis and animal agriculture.



50forourPlanet

In November, we launched the exciting initiative *50forourPlanet*, collaborating with the food industry, but especially national chain restaurants so that they commit to making their menu 50 per cent plant-based for the sake of the planet. Together we are shaping a plant-forward and pioneering restaurant sector that is both good for our planet and good for business.



2024 saw even more coverage for the campaign, with mentions in over 100 online news sites. Viva! secured features in three UK national papers. Plus, our founder's interview with a news service featured in the Mirror, discussing our *50forourPlanet* campaign.

Articles calling for restaurants to adopt a 50 per cent plant-based menu appeared in many regionals in the UK and USA.

Viva! was also present at major food and sustainability events; and we gave various presentations eg at the Green British Partnership event and Restore Nature Now.

The campaign brought on board many food industry partners, as well as restaurant chains Wagamama and Wahaca.

Viva! Health

Viva! Health continues to feature in the national press, commenting on all things related to vegan diets and health, from dispelling myths about bone broth in the *Metro* in January to providing low-cost, low-calorie lunches for October's *Bella* magazine.

We had 20 features in the *Express* this year, discussing topics from blood pressure and cholesterol to bird flu and vitamin B12, gaining exposure to hundreds of thousands of readers.

We continued contributing two health features each month to *Vegan Food & Living* magazine, covering topics as diverse as how to deal with kind people with cruel habits, to biodiversity and how eating animals will be the death of us.

In January, we published *The Beginner's Guide to Vegan Nutrition* to support people signing up to Veganuary with advice and guidance on how to make that all-important first step towards going vegan. In February, we launched *Balanced Vegan*, a new page designed to offer reassurance and combat claims that a healthy balanced diet should contain meat and dairy. It features our new *Vegan Eatwell Plate* – this colourful graphic explains what a balanced vegan diet looks like.

We also responded to news stories covering issues such as how bird flu is now spreading in mammals in the UK and other countries, how antibiotic use in farming is set to soar despite superbug concerns, and the health of plant-based meats.

We continue to provide the latest research on how a healthy a vegan diet can provide all the nutrients people need while helping to prevent and treat disease.

Other ways we worked

Viva! Lifestyle

Viva! has had many TV interviews, with highlights including Viva! staff on talking to Jacob Rees-Mogg on GB News about whether the world should go plant-based; TalkTV about intensive octopus farming; GB News to discuss 650 academics calling for 100 per cent plant-based catering on university campuses; Al Arabiya, an international Arabic news television channel; GB News on the topic of 'Will veganism decline?' (why it won't!). And our founder took on Piers Morgan to discuss our dairy campaign on his show *Uncensored*.





Goodpods Top 100 Activism Podcasts

The Viva! Vegan Podcast had a revamp, with episodes released in a video, as well as audio format and as a series to enable people to browse more content. Series one saw guests such as Sam Ryder, Romesh Ranganathan and Victoria Moran being interviewed.

Goodpods also ranked it as #19th in the Top 100 Activist Podcasts of All Time.

In March 2024, Season 2 of the Viva! Vegan Podcast launched with great enthusiasm. This season features a diverse array of guests, including:

- **Kip Andersen:** Co-creator of Cowspiracy and *Christspiracy*
- **Georgie Purcell:** Australian Animal Justice Party MP
- **Dani Taylor:** Figure Champion & Co-founder of Vegan Strong PlantBuilt
- **Mark Wakeling:** Owner of Amberwood Animal Sanctuary
- **Captain Paul Watson:** Founder of the Sea Shepherd Conservation Society
- **Emma Hakansson:** Discussing animals in the fashion industry
- **Andrew Fearn:** Sleaford Mods member on veganism, fame, and politics
- **Jane Velez-Mitchell:** Founder of Vegan Streaming Service, UnchainedTV
- **Earthling Ed:** From meat-eater to leading vegan activist

A series of videos were also recorded with prominent bodybuilders from the VeganStrong Team in America. The video suite was made to target 18-35 year-old gym-going men.

Vegan Recipe Club



Maryanne Hall authored our stunning new Viva! cookbook, *Everyone Can Cook Vegan*. It launched in October 2023. From recipe creation and development to design, styling and photography – it's been a jam-packed year of creativity and project management. It is an excellent addition to our materials, helping and inspiring people to be or stay vegan, or move in that direction.
The Vegan Recipe Club's Facebook followers grew to over 200,000.

Viva!life

Viva! rolled out four issues of our popular supporters' magazine, *Viva!life,* edited by Tony Wardle and including many features on campaigns, vegan news and people such as Romesh Ranganathan, Moby, Sam Ryder and Earthling Ed. We conducted a detailed survey with supporters and the magazine was highly praised and appreciated.

TV ad

Our Take Away the Meat ad was so successful in 2022 that we fundraised to repeat the ad on Channel 4 and associated channels to reach a total of 36 million people over the two years.







It was a busy, successful year with major projects and campaigns completed and launched, reaching many millions of people. Viva! fulfilled its mission statement and is very grateful to everyone who helped us achieve so much.

Financial Review

The total income increased significantly from £2,152,364 (2023) to £2,507,001 (2024) due to a significant increase in donations and legacy income. The legacy income is, of course, variable year on year and out of our control, although we have invested in the marketing and promotion of giving by legacies. There was an increase in donations from £717,846 to £875,905 which largely reflected the rise of foundation donations due to being satisfied with the results of the previous three year's work.

There were strong campaigns against dairy this year, with several films, including a professionally made ad focusing on Muller Killer and the sad lives of dairy cows and calves, which gained strong support from supporters and reached an astonishing 1.2 billion people. It is more difficult to attract funding for the environmental campaigns, however the issues are of paramount urgency. So, we campaigned on *50forourPlanet* – working with restaurants and the food industry to increase their plant-based choices – and featured across several nationals in the UK (and many US publications). We also campaigned in universities. These campaigns achieved what they set out to do with thousands of food samples given out and many conversations about food issues.

Due to the significant legacy income over the past five years, various strategies were put into place regarding expenditure to ensure that Viva! did its best to achieve its charitable aims. We stepped up our outreach in several important ways, and our Outreach Coordinator vastly improved local outreach.

However, although legacy income increased this year it clearly cannot be relied upon and the trustees are mindful of increasing expenditure to improve our effectiveness at reaching our objectives, without relying on continued legacy income - reviews frequently taking place.

Gross income from merchandise sales increased to £71,971 (from 57,042 in 2023), partly due to Cookbook sales. In person events are still at a lower level than pre-pandemic but local events are building. Old stock had largely already been cleared. We worked hard to improve tee shirt designs and increase sales.

It is well known and well discussed that Viva! branded merchandise, books, guides and reports or the highly popular confectionary are not a source of large profits, but are invested in for other reasons (eg ease of going vegan; promotion of Viva!, bringing in people to the charity).

Total expenditure increased from £1,550,502 (2023) to £1,827,540. We did not vastly increase spending as this year's increase in income due to legacies is unpredictable. As you will see above from the review, this was a very busy and full year, and the expenditure reflects the high amount of campaigns, events and activities to fulfil the charity's objectives.

The governance costs were again kept to an absolute minimum.

Whilst we launch appeals that focus on specific areas of our work, most donations are expressly given for our general charitable purposes and are allocated to unrestricted funds. This enables our experienced and dedicated staff and trustees to direct funds where the need is greatest.

Plans for Future Periods

We remain vigilant as ever and are constantly reviewing how best to achieve our aims within our resources, mindful of reliance on legacies and grants.

Viva! had another incredibly busy year and full programme of campaigns, investigations, social media, publications, podcasts and food and cookery.

We are focusing on more PR initiatives using national media and gaining more national coverage. We will expand our extremely popular core activities exposing the cruelty of factory farming under the management of Laura Hellwig; but we are also expanding campaigns which engage wider public appeal, for example, *Are you an animal lover?* will launch and run for several months and is aimed at pet lovers in the UK. We will improve our marketing and PR under Faye Lewis.

We will continue to look to reach men! We launched more sports-focussed materials to accompany the new web section and guide on sports nutrition.

We will continue to promote our second Viva! Cookbook***, Everyone Can Cook Vegan,*** written by Maryanne Hall, Food & Cookery Manager. Obviously Viva! has the advantage of being in the position to promote a Cookbook to our own audience and has a very solid reputation in the vegan world. We aim for the Cookbook to be a staple in the vegan recipe book world.

We will continue to develop our Vegan Recipe Club, smashing our goal to hit 200,000 followers on FaceBook this year and will improve the web site and app. We are focusing on completely revamping and relaunching our standard V7 (vegan recipes for one week) and other versions – including *V7 Hi-Protein* and *V7 Cheap as Chips*.

We will analyse how we continue with investigations and adapt street action plans, with a staff member focusing on local actions and support and building our Outreach Hosts scheme.

We launched a large new campaign, *50forourPlanet*, with two arms – one aimed at restaurants to increase their vegan options to half the menu by the end of 2025 – their role in potentially reducing the public's impact on the climate crisis, is huge. We will invest in further freelance support to reach businesses and also an environment campaigner, with a specialism in the climate crisis. The other arm will be the consumer campaign encouraging people to increase their vegan choices. We aim to shape a plant-forward and internationally pioneering hospitality sector in the UK that is both good for our planet and good for business.

We will also engage our core supporters though a new large campaign on cruelty to dairy cows aiming to produce a new cinema ad. And owing to the success again of our TV ad, take Away the Meat, we aim to repeat the ad in this FY to hit our target of a total of 50 million viewers.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.
The trustees have no beneficial financial interest in the charity.

Approval

Approved by the board of trustees on 18 Aug 2024 2024 and signed on its behalf by



Justin.Alexander.Kerswell (Aug. 18, 2024, 2:23pm)

Justin Kerswell, Trustee

Report of the Independent Auditors to the Trustees of Viva!

Opinion

We have audited the financial statements of Viva! (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moore

Mark Powell (Aug 19, 2024, 9:46am)

Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BA1 2PA

Date: 19 Aug 2024 .....

Viva!

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,375,709	28,296	2,404,005	2,072,601
Other trading activities	3	83,954	-	83,954	64,352
Investment income	4	19,042	-	19,042	15,411
Total		2,478,705	28,296	2,507,001	2,152,364
EXPENDITURE ON					
Raising funds		106,386	-	106,386	100,557
Charitable activities	5				
General		1,662,869	58,285	1,721,154	1,449,945
Total		1,769,255	58,285	1,827,540	1,550,502
Net gains/(losses) on investments		(990)	-	(990)	(14,010)
NET INCOME/(EXPENDITURE)		708,460	(29,989)	678,471	587,852
Transfers between funds	16	(32,659)	32,659	-	-
Net movement in funds		675,801	2,670	678,471	587,852
RECONCILIATION OF FUNDS					
Total funds brought forward		1,911,647	4,522	1,916,169	1,328,317
TOTAL FUNDS CARRIED FORWARD		2,587,448	7,192	2,594,640	1,916,169

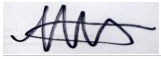
The notes form part of these financial statements

Viva!

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	10	8,402	-	8,402	8,249
Investment property	11	325,000	-	325,000	325,990
		333,402	-	333,402	334,239
CURRENT ASSETS					
Stocks	12	50,596	-	50,596	28,209
Debtors	13	977,030	-	977,030	133,505
Cash at bank		1,323,006	7,192	1,330,198	1,475,958
		2,350,632	7,192	2,357,824	1,637,672
CREDITORS					
Amounts falling due within one year	14	(96,586)	-	(96,586)	(55,742)
NET CURRENT ASSETS		2,254,046	7,192	2,261,238	1,581,930
TOTAL ASSETS LESS CURRENT LIABILITIES		2,587,448	7,192	2,594,640	1,916,169
NET ASSETS		2,587,448	7,192	2,594,640	1,916,169
FUNDS	16				
Unrestricted funds				2,587,448	1,911,647
Restricted funds				7,192	4,522
TOTAL FUNDS				2,594,640	1,916,169

The financial statements were approved by the Board of Trustees and authorised for issue on ....18 Aug 2024..... and were signed on its behalf by:



Justin Alexander Kerswell (Aug 18, 2024, 2:23pm)

Justin Kerswell, Trustee

The notes form part of these financial statements

Viva!

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	(161,770)	548,938
Net cash (used in)/provided by operating activities		(161,770)	548,938
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,032)	(4,092)
Rent received		15,000	15,000
Interest received		4,042	411
Net cash provided by investing activities		16,010	11,319
Change in cash and cash equivalents in the reporting period		(145,760)	560,257
Cash and cash equivalents at the beginning of the reporting period		1,475,958	915,701
Cash and cash equivalents at the end of the reporting period		1,330,198	1,475,958

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	678,471	587,852
Adjustments for:		
Depreciation charges	2,879	2,745
Losses on investments	990	14,010
Interest received	(4,042)	(411)
Rent received	(15,000)	(15,000)
(Increase)/decrease in stocks	(22,387)	10,038
Increase in debtors	(843,525)	(4,639)
Increase/(decrease) in creditors	40,844	(45,657)
Net cash (used in)/provided by operations	(161,770)	548,938

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank	1,475,958	(145,760)	1,330,198
	1,475,958	(145,760)	1,330,198
Total	1,475,958	(145,760)	1,330,198

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern
The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are not material uncertainties about the charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period on which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Income
Income from the 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.

Interest Receivable
Interest of 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.

continued...

1. ACCOUNTING POLICIES - continued

Legacy Income
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 to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or part, is only considered profitable 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.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 5 years

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. 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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	875,905	717,846
Legacies	1,473,768	1,290,462
Subscriptions	54,332	64,293
	2,404,005	2,072,601

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	999	2,388
Shop income	71,971	57,042
Advertising	2,125	113
Raffle	8,859	4,809
	83,954	64,352

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	15,000	15,000
Deposit account interest	4,042	411
	19,042	15,411

5. TOTAL EXPENDITURE

	Raising Funds	Charitable Activities	2024 Total
	£	£	£
Staff costs	-	869,868	869,868
Campaigns	-	300,853	300,853
Festivals and events	-	26,445	26,445
Merchandise costs	41,855	-	41,855
Other direct costs	-	73,521	73,521
Support and governance costs (see note 6)	64,531	450,467	514,998
Total expenditure	106,386	1,721,154	1,827,540

Governance costs totalled £7,350 (2023: £7,000)

continued...

5. TOTAL EXPENDITURE - continued

Prior year comparative	Raising Funds £	Charitable Activities £	2023 Total £
Staff costs	-	776,798	776,798
Campaigns	-	188,127	188,127
Festivals and events		23,520	23,520
Merchandise costs	44,384	-	44,384
Other direct costs	-	82,625	82,625
Support and governance costs (see note 6)	56,173	378,875	435,048
Total expenditure	100,557	1,449,945	1,550,502

continued...

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

Support and governance costs

	Method of allocation	Raising funds £	Charitable activities £	2024 Total £
Premises costs	Direct	-	79,871	79,871
Other admin	Direct	-	79,973	79,973
IT software and consumables	Direct	-	32,288	32,288
Web costs	Direct	-	14,997	14,997
Depreciation	Direct	-	2,878	2,878
Postage	Direct	64,531	53,628	118,159
Motor and travel	Direct	-	24,221	24,221
Equipment hire	Direct	-	4,597	4,597
Audit and accountancy fees	Direct	-	28,408	28,408
Professional fees	Direct	-	49,533	49,533
Freelancers	Direct	-	80,073	80,073
		64,531	450,467	514,998

Prior year comparative	Method of allocation	Raising funds £	Charitable activities £	2023 Total £
Premises costs	Direct	-	96,229	96,229
Other admin	Direct	-	59,046	59,046
IT software and consumables	Direct	-	31,678	31,678
Web costs	Direct	-	14,853	14,853
Depreciation	Direct	-	2,745	2,745
Postage	Direct	56,173	71,740	127,913
Motor and travel	Direct	-	19,627	19,627
Equipment hire	Direct	-	4,597	4,597
Audit and accountancy fees	Direct	-	23,495	23,495
Professional fees	Direct	-	8,656	8,656
Freelancers	Direct	-	46,209	46,209
		56,173	378,875	435,048

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	778,115	689,861
Social security costs	66,771	62,684
Other pension costs	24,982	24,253
	869,868	776,798

Key management personnel

The key management personnel of the charity comprises the Trustees, Director, Managing Director, Associate Director and Head of Communications. The total employee remuneration of the key management personnel paid by the charity was £196,190 (2023 £177,204).

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Average head count	29	26

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

These comparative numbers relate to 2023 year end.

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,013,719	58,882	2,072,601
Other trading activities	64,352	-	64,352
Investment income	15,411	-	15,411
Total	2,093,482	58,882	2,152,364

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	99,378	1,179	100,557
Charitable activities			
General	1,354,396	95,549	1,449,945
Total	1,453,774	96,728	1,550,502
Net gains/(losses) on investments	(14,010)	-	(14,010)
NET INCOME/(EXPENDITURE)	625,698	(37,846)	587,852
Transfers between funds	(8,701)	8,701	-
Net movement in funds	616,997	(29,145)	587,852
RECONCILIATION OF FUNDS			
Total funds brought forward	1,294,650	33,667	1,328,317
TOTAL FUNDS CARRIED FORWARD	1,911,647	4,522	1,916,169

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023	49,520
Additions	3,032
At 31 March 2024	52,552
DEPRECIATION	
At 1 April 2023	41,271
Charge for year	2,879
At 31 March 2024	44,150
NET BOOK VALUE	
At 31 March 2024	8,402
At 31 March 2023	8,249

continued...

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023	325,990
Revaluation	(990)
At 31 March 2024	325,000
NET BOOK VALUE	
At 31 March 2024	325,000
At 31 March 2023	325,990

Fair value at 31 March 2024 is represented by:

	£
Valuation in 2024	325,000

12. STOCKS

	31.3.24	31.3.23
	£	£
Stocks	50,596	28,209

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	13,804	20
VAT	1,766	1,024
Prepayments and accrued income	961,460	132,461
	977,030	133,505

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	33,010	19,100
Taxation and social security	34,088	15,658
Other creditors	29,488	20,984
	96,586	55,742

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24	31.3.23
	£	£
Within one year	26,400	26,400
Between one and five years	52,800	79,200
	79,200	105,600

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	1,911,647	708,460	(32,659)	2,587,448
Restricted funds				
Billboards Appeal	1,301	(1,298)	-	3
Ukraine	2,743	4,446	-	7,189
TV Advertising Campaign	478	(33,137)	32,659	-
	4,522	(29,989)	32,659	7,192
TOTAL FUNDS	1,916,169	678,471	-	2,594,640

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,478,705	(1,769,255)	(990)	708,460
Restricted funds				
Billboards Appeal	1,882	(3,180)	-	(1,298)
Ukraine	4,446	-	-	4,446
TV Advertising Campaign	20,667	(53,804)	-	(33,137)
Environmental Emergency	1,301	(1,301)	-	-
	28,296	(58,285)	-	(29,989)
TOTAL FUNDS	2,507,001	(1,827,540)	(990)	678,471

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,294,650	625,698	(8,701)	1,911,647
Restricted funds				
Billboards Appeal	-	1,301	-	1,301
Ukraine	33,667	(39,614)	8,690	2,743
Pig Rescue	-	(11)	11	-
TV Advertising Campaign	-	478	-	478
	33,667	(37,846)	8,701	4,522
TOTAL FUNDS	1,328,317	587,852	-	1,916,169

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,093,482	(1,453,774)	(14,010)	625,698
Restricted funds				
Billboards Appeal	1,301	-	-	1,301
Ukraine	56,552	(96,166)	-	(39,614)
Pig Rescue	551	(562)	-	(11)
TV Advertising Campaign	478	-	-	478
	58,882	(96,728)	-	(37,846)
TOTAL FUNDS	2,152,364	(1,550,502)	(14,010)	587,852

17. RELATED PARTY DISCLOSURES

The charity considers the company, Viva! (Bristol) Ltd a related party. During the year, rent of £31,680 (2023: £31,680) was paid to Viva Bristol Ltd. There were no amounts outstanding at year end in either period.

The charity considered the company, Viva! Poland a related party. One of the directors of the charity, Ms J Gellatley, is a trustee of Viva! Poland. There were donations of £NIL (2023: £64,719) paid over to Viva! Poland during the year in connection with the Ukraine appeal.

The charity considered the company, Viva! Campaigns Ltd a related party. One of the directors of the charity, Ms J Gellatley, is a trustee of Viva! Campaigns Ltd. There were donations of £2,000 (2023: £Nil) paid over to Viva! Campaigns Ltd during the year.

The charity considered the company, Viva! Uganda a related party. One of the directors of the charity, Ms J Gellatley, is a trustee of Viva! Uganda. There were donations of £93,047 (2023: £Nil) paid over to Viva! Uganda during the year.

continued...

18. CONTINGENT ASSETS

After the year end, an amount of £51,247 (2023 : £130,163) of legacies were received. These amounts have not been accrued into the year ended 31 March 2023 as the conditions for recognition have not been met at the balance sheet date.

Viva!

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	875,905	717,846
Legacies	1,473,768	1,290,462
Subscriptions	54,332	64,293
	2,404,005	2,072,601
Other trading activities		
Fundraising events	999	2,388
Shop income	71,971	57,042
Advertising	2,125	113
Raffle	8,859	4,809
	83,954	64,352
Investment income		
Rents received	15,000	15,000
Deposit account interest	4,042	411
	19,042	15,411
Total incoming resources	2,507,001	2,152,364
EXPENDITURE		
Other trading activities		
Merchandise costs	41,855	44,384
Postage	64,531	56,173
	106,386	100,557
Charitable activities		
Wages	778,115	689,861
Social security	66,771	62,684
Pensions	24,982	24,253
Premises costs	79,871	96,229
Other admin	79,973	59,046
IT software	32,288	31,678
Carried forward	1,062,000	963,751

Viva!

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Charitable activities		
Brought forward	1,062,000	963,751
Web costs	14,997	14,853
Depreciation	2,878	2,745
Postage	53,628	71,740
Motor & Travel	24,221	19,627
Equipment hire	4,597	4,597
Audit & Accountancy	28,408	23,495
Professional fees	49,533	8,656
Festivals & events	26,445	23,520
Campaigns	300,853	188,127
Other direct costs	73,521	82,625
Freelancers	80,073	46,209
	1,721,154	1,449,945
Total resources expended	1,827,540	1,550,502
Net income before gains and losses	679,461	601,862
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(990)	(14,010)
Net income	678,471	587,852

Signable

Issuer	Viva!
Document generated	Fri, 16th Aug 2024 13:25:09 UTC
Document fingerprint	5e2358239ef276d93b72100c703e70c0

Parties involved with this document

Document processed	Party + Fingerprint
Sun, 18th Aug 2024 14:23:12 UTC	Justin Alexander Kerswell - Signer (f747bb080ccc8f66171d252635533bbb)
Mon, 19th Aug 2024 9:46:30 UTC	Mark Powell - Signer (ea546d72844a66f1e75ff56a6ecfc624)

Audit history log

Date	Action
Mon, 19th Aug 2024 9:46:30 UTC	Mark Powell viewed the envelope (176.35.95.185)
Mon, 19th Aug 2024 9:46:30 UTC	This envelope has been signed by all parties (176.35.95.185)
Mon, 19th Aug 2024 9:46:30 UTC	Mark Powell signed the envelope (176.35.95.185)
Mon, 19th Aug 2024 9:45:17 UTC	Mark Powell viewed the envelope (176.35.95.185)
Sun, 18th Aug 2024 16:19:16 UTC	Mark Powell opened the document email. (172.224.224.4)
Sun, 18th Aug 2024 14:23:13 UTC	Justin Alexander Kerswell viewed the envelope (5.80.82.167)
Sun, 18th Aug 2024 14:23:12 UTC	Document emailed to mark.powell@mooresw.co.uk (35.177.34.37)
Sun, 18th Aug 2024 14:23:12 UTC	Sent the envelope to Mark Powell (mark.powell@mooresw.co.uk) for signing (5.80.82.167)
Sun, 18th Aug 2024 14:23:12 UTC	Justin Alexander Kerswell signed the envelope (5.80.82.167)
Sun, 18th Aug 2024 14:18:22 UTC	Justin Alexander Kerswell viewed the envelope (5.80.82.167)
Sun, 18th Aug 2024 14:17:48 UTC	Justin Alexander Kerswell opened the document email. (66.249.93.36)
Fri, 16th Aug 2024 21:23:47 UTC	Justin Alexander Kerswell opened the document email. (104.28.86.106)
Fri, 16th Aug 2024 13:49:08 UTC	Document emailed to justinkerswell@gmail.com (3.8.196.169)
Fri, 16th Aug 2024 13:49:08 UTC	Sent the envelope to Justin Alexander Kerswell (justinkerswell@gmail.com) for signing (86.31.167.215)
Fri, 16th Aug 2024 13:25:10 UTC	Document generated with fingerprint 5e2358239ef276d93b72100c703e70c0 (86.31.167.215)
Fri, 16th Aug 2024 13:25:10 UTC	Envelope generated by Rebecca Page (86.31.167.215)

VIVA!

England & Wales - Charity number 1037486

Accounts

REGISTERED CHARITY: 1037486

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2023

for

Viva!



Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath BA1 2PA

Viva!

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Report of the Trustees	2 to 20
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Statement of Financial Activities	25
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Cash Flow Statement	27
Notes to the Cash Flow Statement	28
Notes to the Financial Statements	29 to 39

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The organisation is a charitable trust, established 27 April 1994.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037486

Principal address

8 York Court
Wilder Street
Bristol
BS2 8QH

Trustees

Viva! Trustee Ltd

Auditors

Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BAl 2PA

Reg office: 8 York Court, Wilder Street, Bristol BS2 8QH

The Trustee

Corporate trustee

Viva! has a corporate trustee, Viva! Trustee Limited, of 8 York Court, Bristol, United Kingdom, BS2 8QH, a company limited by guarantee incorporated in England & Wales with company number 12707019, being and acting as the sole corporate trustee of Viva!, registered charity number 1037486. The trustees are its board of directors; for ease of terminology, these will be referred to as the trustees in this report.

Board of Directors of Viva! Trustee Ltd

Louise Carter

Justin Kerswell

Rhiannon Purnell

Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the Charity, and the trustees continued to choose to invest in one property (a freehold semi) for which the charity gained rent. The property rented out is judged to be more financially beneficial than the funds being in bank accounts, with very low risk.

Directors of Viva! Trustee Ltd (VTL) Induction and Training

All the directors of Viva! Trustee Ltd (called 'the trustees' in this report) are very familiar with the work of Viva! having either served as trustee for a number of years (two were trustees of Viva! previous to the VTL being set up) and/or formerly being deputy director or online manager and having all been given educational training in all aspects of its work. All trustees have been involved in its voluntary work.

Also, trustees are encouraged to do voluntary work and short educational training courses about Viva!'s work, which new staff partake in. These are led by the charity's director and involve meeting staff and being given a review of their work. Trustees are also given the main documents that set out the aims of the charity, the obligations of trustees and information on the financial position of the charity. Trustees are also encouraged to read Charity Commission materials.

Risk Management

The trustees, along with the director and key staff, have reviewed the major risks to the charity and the risk review is updated annually.

We have a risk register relating to the operational areas of the charity, its investments and its finances. Named staff and trustees are responsible for their area of the register, ensuring that appropriate mitigation is in place, monitoring the implementation of mitigating strategies and keeping the register up to date.

The trustees believe that by ensuring that controls exist over key financial systems, by assessing the business and operational risks faced by the charity, and by monitoring reserve levels, they have established effective systems to mitigate those risks.

These systems include:

1. Financial
a) Annual independent accounts audit
b) Dual and restricted authorisation of online payments
c) Monthly review of financial records and investments

2. Health and Safety
a) Documented policy with strict H&S policy actions recorded
b) Annual insurance maintained

3. Funds Deficit
a) Annual budgets set, reviewed monthly
b) Diversified sources of income
c) Ongoing fundraising activities

4. IT and GDPR
IT security managed (working with our out-of-house partners computer security specialists) and reviewed monthly, including General Network Configuration; Power Supply & Resilience; Physical Security; User Accounts & Permissions; Internet Service Provision; WiFi Network & Internet Access; Password Management & Multi-factor Authentication; Data & File Storage; Data Security & Backups; Malware Defence; Remote Working & External Access to Network; Email; Other Online Services, Web & E-Commerce. Considerable investment has gone into assuring our systems and processes, including multilayer IT security, training and the adoption of best practice. These have protected us. Individuals that have engaged in malicious actions designed to breach GDPR protocols have failed.

5. Skills and experience.
Having the required skills in-house is vital if we are to be an effective charity. Once again, there has been little movement amongst the key personnel that constitute the Board and Senior Management Team.

Viva! Reserves Policy

The trustees have established a policy whereby the unrestricted reserves not committed held by the charity (known as our 'free reserves') should cover six to 12 months of expenditure (£775k-£1,551k). Total reserves were £1,916,169, of which our free reserves are £1,577,408, which is in line with this policy.

Organisational Structure

Viva! has one corporate trustee, Viva! Trustee Ltd, which, as shown above, has three directors (called trustees in this report). They meet with the founder & director quarterly and are responsible for the strategic direction and policy of the charity.

The trustees come from a variety of backgrounds that help the charity – from charity deputy director to online specialist to former special needs teaching.

A scheme of delegation is in place and the day-to-day responsibilities of Viva! lie with its founder & director, who in turn delegates responsibility to the senior management team. The key members of staff relating to strategic direction and effectiveness are Juliet Gellatley, founder & director, and Laura Hellwig, managing director. Other key staff who implemented the strategies and helped monitor effectiveness throughout most of this financial year include Tony Wardle, associate director; Laura Turner, office manager; Faye Lewis, communications manager; Emily Coster, retail manager and Dr Justine Butler, head of research.

Viva! also works with Viva! Campaigns Ltd, which is a non-profit company that undertakes work to investigate farmed animal cruelty.

How pay is governed at Viva!

The trustees are responsible for Viva!'s salary policy, reviewing pay once a year. Meetings are also attended by the founder & director, except for where her salary is discussed.

Our principles are to pay our staff a fair salary that is competitive within the charity sector, appropriate to location, proportionate to the complexity and responsibility of each role, and in line with our charitable objectives. We aim to ensure that pay reflects performance by rewarding strong performers the most and weaker performers the least, while supportively managing performance improvement. We meet national pay standards and provide all paid staff with a living wage.

Viva! clearly advertises the rate of pay when advertising new job positions.
To help implement our policy, we monitor charity sector salary trends through charity salary surveys.

Fundraising and GDPR

Viva! has invested considerable time and energy into assuring the charity is GDPR compliant. We have a GDPR Working Party with key staff. Viva! has robust measures in place on how we contact supporters/potential supporters and how they can change the way they hear from us.

Viva! has always, and continues, to ensure that fundraising methods, largely via direct postal mail and digital mail, where supporters are concerned, give a maximum return on investment and build loyal and positive relationships with supporters, reflecting best practice within the sector. We had no complaints about fundraising methods in this financial year.

Viva!'s fundraising work is carefully planned to ensure that we treat our supporters and members of the public with respect and care. We have an in-house team dedicated to ensuring our ongoing compliance with data protection legislation and we have robust processes for dealing with complaints or objections about how our activities as a charity are conducted, as well as for ensuring that those who do not wish to be contacted are effectively removed from our mailing lists. Queries about privacy or fundraising are always dealt with by staff with expertise in those areas. Viva! does not contract out fundraising activities, engage in activities that risk our supporters' privacy or risk being considered overly persistent (such as street or telephone fundraising) and we do all we can to ensure that our supporters' data is used in accordance with the principles of GDPR, particularly those of 'lawfulness, fairness and transparency' and data and purpose minimisation. We are continually improving our data security and privacy processes. Our fundraising messages are carefully planned to ensure that they focus on the benefits to either our supporters or to the causes that they support and we do not engage in high-pressure sales tactics. Viva! relies on the goodwill of its supporters and their investment in our cause. We place the highest importance on our supporters' privacy and the protection of their data.

Volunteers

The charity's day-to-day work does not rely on volunteers. We have a staff member assigned to training and nurturing the few volunteers if and when they help within the HQ.

Objectives and Activities

Viva!'s objectives are to advance the education of the public in all aspects of veganism and vegan diets. The main areas Viva! covers are therefore how and why veganism protects animals and the environment and promotes good human health. Viva! also helps people change.

Our objectives are also to advance the education of the public by promoting and disseminating research into cruelty to animals and related environmental issues. Viva! also aims to prevent or suppress cruelty to animals.

The trustees keep in mind the Charity Commission's guidance on public benefit, which for Viva! includes:

- the advancement of animal welfare
- the advancement of health
- the advancement of environmental protection

Achievements and Performance

To further Viva!'s objectives, we launch consumer-based campaigns to educate the public about:

- how consuming animals and animal products harms animals, the environment and our health
- how going vegan or on the path towards it protects animals, the environment and human health
- how to become vegan

Campaign strategy concerns involve many factors, such as which messages have the most impact within often challengingly small budgets; most impact can be measured in different ways including audience reach, impact on individuals, levels and types of response to specific direct marketing or appeals and so forth. There are cost implications to measuring aspects of success, eg surveys are expensive, particularly detailed ones for internal rather than media use.

Viva!'s objectives mean that we work on a wide variety of topics, requiring different expertise and sometimes high-level academic expertise as well as an ability to bring complex issues to the layperson in an entertaining/informative fashion. We campaign and educate on animals, health and the planet. Our substantial fourth arm helps people change and involves finding ways to make it as easy as possible within various constraints for people to go vegan or travel along the road of compassion.

2023 was a very busy year with many activities achieving these objectives:

Viva! review 1 April 2022 to 31 March 2023

Throughout the year, we have continued to campaign for animals, investigate and expose farms and reach the public through creative, engaging campaigns. We have continued to launch consumer campaigns on the environmental impact of diet and expanded our Vegan Recipe Club.

Veganism has continued to grow across the UK and globally, with many people now making the connection between animal farming and the climate crisis.

Viva! Animals



Hogwood on Netflix

It was two years in the making but 2022 finally saw *HOGWOOD: a modern horror story* stream across Netflix UK and Europe. This was a huge achievement.

We were overwhelmed by the response from viewers and Viva! supporters who helped us spread the word of this incredible documentary. The fact it is on Netflix means it will be seen by a much wider audience – and the potential for people to consider veganism as a result cannot be understated.

We celebrated in January 2023 with exclusive VIP screenings in London, Exeter and Bristol and were joined at the Leicester Square screening by the actor and presenter of *HOGWOOD*, Jerome Flynn.

Duck Egg Investigation

In June 2022, we uncovered abhorrent conditions on a duck egg farm in Lincolnshire, releasing our findings in an exposé, calling for an end to factory farming. The video shows the reality of what life is like for these semi-aquatic animals, who are forced to live indoors their entire lives, without access to water. Lame birds are seen dragging themselves over excreta-ridden barn floors using their wings and workers are brutally killing ducks by dislocating their necks – and leaving lame, sick and blind birds to suffer in pain.

Our supporters joined Viva! in asking Lincolnshire Co-op to permanently drop the farm. They quickly complied – a Viva! victory for ducks! Coverage of the investigation included *The Guardian* and *Lincolnshire Live*.

Flat House Farm Investigation

Back in 2020, Viva! exposed the terrible cruelty at Flat House pig farm, and in November 2022, the owners of the farm were taken to Leicester magistrates court by Trading Standards, with 68 charges brought against them.

The conditions at Flat House Farm were some of the worst the Viva! team has ever filmed, revealing a disturbing lack of care for severely sick and dying animals housed in utter squalor.

Red Tractor even admitted live on *BBC Radio 4* that they were 'appalled' by the footage we obtained and that their reputation had been damaged as a result.

Viva! is pleased to report that Flat House Farm is no longer rearing pigs. This is a result of our campaign and footage from Viva! Campaigns that tipped off authorities.

We are delighted that no more animals will be subjected to the horrific conditions that thousands of other pigs sadly endured.

Zero grazing campaign

A large investigation into dairy mega-farms was conducted by Viva! Campaigns – facilities that house thousands of cows indoors, year-round. The findings were passed to Viva! and we are busy working on a much larger campaign that will be launched in May 2023. Unfortunately, about one in five dairy cows is zero grazed in the UK and it is commonplace in many European countries and the USA, yet the public has little awareness about it or the impact on animal welfare.

Viva! Poland and the Ukraine border

Viva! launched an appeal to help provide support to Ukrainian animals in need. Traumatised and injured animals were amongst the flood of refugees falling victim to Putin's brutal invasion**.** Viva! Poland's 52-acre animal sanctuary became a vital space for rescuing desperate animals and ensuring adequate care was provided. Our wonderful Viva! Poland manager, Cezary Wyszyński, and his staff were either at the border or organising the urgent help needed as soon as the scale of the catastrophe became clear.

They delivered tonnes of animal food to refugees who brought their beloved animals with them and took dozens of animals into the care of our sanctuary.

Our founder, Juliet Gellatley, appeared on *GB News* live from the Viva! Poland sanctuary to boost support for staff and volunteers, who were doing 14-hour days on rotas.

The *Bristol Post* reported on Viva!'s work to support refugees and their companion animals in Poland and Ukraine, with the heading *Bristol-based charity Viva! rescues hundreds of Ukrainian animals in 'desperate situation*'.

The *Daily Express* published a great piece with a live link to our website, featuring Viva! patron Wendy Turner Webster, who spoke about the work Viva! and Viva! Poland were doing to help the animal victims of the war in Ukraine.

Coverage was also secured in national magazines and on *Talk TV and GB News* and several interviews on radio, including *BBC London*. Meanwhile, *Plant Based News* launched an Instagram fundraiser for the Viva! Poland sanctuary.

Viva! UK supporters helped with all the following:

- Raising over £100,000 to help Ukrainian animals
- Viva!'s Polish sanctuary rescued cats and dogs from the Ukraine
- We launched a rehoming scheme in the UK to find new homes for the sanctuary animals
- Viva! Poland delivered several hundred tonnes of food to Ukraine for hungry animals
- Viva! Poland distributed tonnes of food to refugees with cats and dogs in Warsaw, mainly to refugee points
- Viva! Poland was also at the train stations in Warsaw when needed, distributing pet carriers, food, leads, etc
- Viva! also delivered microchips and pet carriers to the veterinary office at the Poland-Ukraine border
- Viva! UK and Poland supporters have driven many vans of supplies to Poland and volunteered at the sanctuary

Viva! UK set up a volunteer scheme via its website for helping at the sanctuary, which has been immensely popular and successful.

True Costa Dairy

An investigation of a large dairy farm in Kent by Viva! Campaigns exposed multiple incidents of cruelty and neglect. Viva! discovered that the farm supplies cow's milk to Freshways – "the UK's largest independent processing dairy". Freshways customers include Costa Coffee, Caffè Nero, Budgens, Iceland, Nisa, Londis and British Airways.

Viva! achieved a powerful exclusive in *The Independent* with the headline: *Undercover video finds cows on dairy giant farm that supplies Iceland and Costa Coffee 'in filthy conditions'. One cow 'hit in the udder' and others struggled to walk, footage shows.*

Viva! organised two nationwide Days of Action outside Costa Coffee in order to urge their customers to choose plant milks instead. On 28 January and 11 March, Viva! supporters organised almost 100 events across the UK. We reached thousands of people, encouraging many to make more ethical choices and go vegan. These were covered widely and positively in the press, from the *Manchester Evening News* to *Birmingham Live* to the *Glasgow Times* and the *Express and Star*.



Sea Lice Campaign

Viva! launched its new sea lice campaign. It highlighted the plight of factory farmed fish and the frequent invasions of parasitic sea lice across UK salmon and trout farms. Two hard-hitting campaign videos were produced and Plant Based News shared the animation video, helping reach 120,000 views.

Freshers Tour

Viva! hit the road again in September and October 2022 to engage over 7,000 students in six days about veganism as part of our *Eating the Earth* wildlife campaign.

Over half of 17- to 30-year-olds are now university-educated, with almost 40 per cent of 18-year-olds heading straight to university from sixth form or college. Combine this with the fact that most young people are concerned, to some degree, about the climate crisis and that they are now often in charge of their own diets for the first time – universities are clearly one of the best places to go vegan. In fact, students are six times more likely to be vegan than their parents!



Viva! Planet

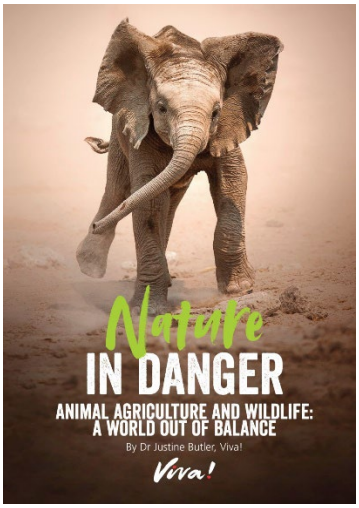
The repercussions of the climate crisis are becoming more obvious – and far more deadly. Animal agriculture is a driving factor behind this ecological crisis; farming animals for meat, dairy and eggs is a primary contributor of deforestation, greenhouse gas emissions, water use and land use.

Eating the Earth

In July 2022, Viva! launched a vegan pop-up restaurant in Brixton, London, to promote our environmental campaign *Eating the Earth*! The event had numerous influencers attend, and food was prepared by Michelin star chef Anton Petrov.

We also launched our webpage, complete with an innovative wildlife map and new campaign leaflets.

Viva!'s head of research, Dr Justine Butler, released her excellent report *Nature in Danger – animal agriculture and wildlife: a world out of balance*. The report looked into the serious threat of extinction faced by one million animal and plant species worldwide and how this threatens the future of all humanity.



In September 2022, we launched a Wildlife Week of Action, which was a roaring success. Alongside drawing attention to the impacts that meat, dairy, fish and eggs are having on the world's wildlife, the Week of Action focused on raising awareness of the simple vegan swaps that are available on the high street.

Several vegan groups got involved as stalls were held across 17 cities in the UK – using Viva!'s Swaps to Save Wildlife stall packs. From the cityscape of Glasgow all the way to the rural settings of Redruth in Cornwall, people got together to celebrate vegan food and how it provides one of the key solutions to the climate and ecological crises that the world is currently facing. People could also get involved online over the week of action.

Viva! also had a social media "vegan and environment myth busting" push over COP27.

Carbon Labelling

We worked to get carbon labelling on menus and created a petition that urges the Government to prioritise carbon labelling over calorie labels. The aim of the project is to raise awareness about how much lower the carbon footprint of vegan options is and that going vegan is necessary to save our planet.

Bristol's Canteen restaurant added carbon counting to their menu and we secured a lot of international and regional press coverage – in fact, over 90 titles covered the story, including

Forbes India, The Straits Times (Singapore), *The New Indian Express* (India), *TUKO News* (Kenya), *Yahoo, WhatsNew2Day, News18, MalayMail, Daily Sabah and Borneo Bulletin.*

UK headlines included:

- *Yahoo*: *Bristol restaurant becomes first in Britain to add carbon emissions to menu*
- *The Independent*: *Bristol restaurant becomes first in Britain to add carbon emissions to menu*
- The *Daily Mail*: *Vegetarian Bristol restaurant becomes first in Britain to add carbon emissions count to its menu – teaming up with vegan charity who challenge venues serving meat to do the same*

Viva! Burger Van Tour was back!

In August, we headed out for Viva!'s third *Viva! La Burger Tour*, this time in support of our wildlife campaign. The van was wrapped in our distinctive *Eating the Earth* branding and statements, with a very clear call to action – choose vegan!

We visited six cities across the East of England: Southend-on-Sea, Ipswich, Norwich, Cambridge, Peterborough and Leicester. All bar one of these locations (Southend) were new territory for Viva!, allowing us to have empowering and awareness-raising conversations with a new audience – many had never tried vegan foods and offering the burgers opened up hundreds of conversations about the reasons for being vegan. While people queued, it was hard for them to not watch our *Eating the Earth* video – we placed a video van where they could watch.

We had local volunteers and vegan groups come along to help with the events. We were also featured in 11 different publications, including:

- *Suffolk News*: *We went to Viva!'s vegan van in Ipswich – here's our (and the public's) thoughts*
- *Norwich Live*: *Free burger van heading to Norwich in bid to encourage more people to ditch meat*
- *Cambridgeshire Live*: *How to get a completely free burger in Cambridge this weekend*



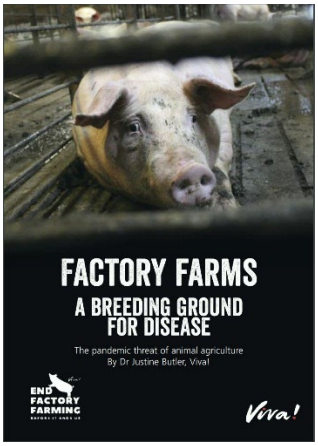
End World Speciesism Day

Launching ahead of World Day for the End of Speciesism, we showcased new creative work in partnership with McCann Birmingham to challenge people to reconsider their perception of speciesism and go vegan.

The striking creatives replicate real photos of hunters – but instead of rhinos, zebras and lions, they stand proudly next to cows, pigs and sheep. Speciesism refers to the ideology that the lives and interests of one species are valued over another. This campaign shines a light on the connection between animal cruelty and what people are putting on their plates.

Viva! Health

We published a new scientific report by Viva!'s head of research, Dr Justine Butler. *Factory Farms – a breeding ground for disease* draws attention to the pandemic threat of animal agriculture.



In addition, we published dozens of features, articles, opinion and response pieces and we reached millions through our press exposure, which included coverage from the *Express*, *The Independent*, the *Daily Mirror*, *Vegan Food & Living* and *PlantBased* magazines. The *Financial Times* published *Dangers of invading nature become ever starker* with an online reach of 28 million and Dr Butler's comment on how to live longer was syndicated to 46 outlets, including *The Independent*, *Irish Daily Mirror* and *Yahoo News*.

Popular features published online included:

- *6 tips for being a thriving vegan in older age*
- *The alarming spread of bird flu in the UK*
- *BUSTED! … the top 10 vegan food myths*

We continued expanding and updating our popular A-Z sections. The A-Z of nutrients answers all your questions and more on every nutrient you need for good health and this year the A-Z of Foods offered the latest advice on everything from coffee to kimchi and sweetcorn.

We published five new mini fact sheets: *Immune system, Healthy weight, Fish is not a health food, Dementia and diet* and *Irritable Bowel Syndrome,* and online, we updated five detailed and fully referenced factsheets: *White Lies, Fishing for Facts, Egg on Your Face, Healthy Vegan Kids,* and *The Protein Myth,* and a published new one *Meat the Truth.*

Online, we explained *Why Animal Products Harm* in special sections Meat, Dairy, Fish and Eggs.

We continue to provide the latest research on how a healthy a vegan diet can provide all the nutrients you need while helping to prevent and treat disease.

Other ways we worked

Viva! Podcast

The podcast continued to feature some of the biggest names in veganism, including Sam Carter (Architects), Heather Mills, KC Michael Mansfield, Matt Pritchard and many more.

Law News and *The Times* wrote articles on the Michael Mansfield interview in the Viva! Vegan Podcast.

Vegan Camp Out

We continued to partner Vegan Camp Out. The Viva! team pulled together once again to make this the best yet. Juliet Gellatley delivered talks *Why you don't need Dairy* and *Face to Face with a Mountain Gorilla*, while Viva!'s Tony Wardle spoke on *Meat, Dairy and Bullshit*. Finally, Viva!'s managing director, Laura Hellwig, spoke about *How to Save More Animals*.

This year was bigger and better than ever, with 10,000 vegans listening to performances from JME, Simon Amstell, Preacher Lawson, Earthling Ed, JME, Evanna Lynch, Gaz Oakley, Bimini, Matt Pritchard, Heather Mills and many more!

Gifts for Life and Viva!life

Another *Gifts for Life* catalogue was produced by Emily Coster with a range of great new vegan designs, chocolates and gifts.

We also expanded our new Viva! Teemill shop with new designs.

We produced four issues (it was previously triannual) of the ever-popular *Viva!life* magazine, edited by Tony Wardle – quarterly for the first time in its almost 30-year history!

Financial Review

The total income increased significantly from £1,202,019 (2022) to £2,152,364 due to an increase in the amount received from legacies. The legacy income is, of course, variable year on year and out of our control, although we have invested in the marketing and promotion of giving by legacies. There was a decrease in donations from £857,507 to £717,846 but an increase in people joining, which partly reflects the improvement of the Join journey on the website.

The start of this financial year was dominated by the war on Ukraine by Russia. 2.5 million Ukrainians poured into Poland, many with almost no luggage but clutching their beloved family pets. Viva! Poland immediately went into action and was supported by Viva! UK, with fundraising and publicity being garnered. There were strong campaigns against factory farming – from our duck egg exposé to *The True Costa Dairy*, which gained strong support from supporters. It is more difficult to attract funding for the environmental campaigns; however, the issues are of paramount urgency. So we campaigned on carbon labelling on menus and were featured across the world's media. We also relaunched our *La Burger Tour* because of the success in educating people on the connection between meat and deforestation and wildlife loss. We also campaigned in universities. These campaigns achieved what they set out to do but attracted little funding as predicted and this is a major reason the donations dropped this year.

Due to the significant legacy income over the past five years, various strategies were put into place regarding expenditure to ensure that Viva! did its best to achieve its charitable aims. We stepped up our outreach in several important ways and employed an outreach coordinator to focus on improving local outreach.

However, although legacy income increased this year, it clearly cannot be relied upon and the trustees are mindful of increasing expenditure to improve our effectiveness at reaching our objectives without relying on continued legacy income – reviews frequently taking place.

Gross income from merchandise sales decreased to £57,042 (from 81,700 in 2022). Purchasing behaviour returned to pre-pandemic patterns; the previous boost to online shopping was reversed, but this was not counteracted by sales at in-person events as these were still not back to anything like the same levels. Other factors included clearing old stock (clothing) at reduced prices while increasing other RRPs to maintain margins over rising costs, and the widely experienced drop in disposable income/increased cost of living also played a part.

It is well known and well discussed that Viva! branded merchandise, books, guides and reports or the highly popular confectionary are not a source of large profits but are invested in for other reasons (eg ease of going vegan; promotion of Viva!, bringing in people to the charity).

Total expenditure increased slightly from £1,485,999 (2022) to £1,550,502 (2023). We did not vastly increase spending as this year's increase in income due to legacies is unpredictable. As you will see above from the review, this was a very busy and full year, and the expenditure reflects the high amount of campaigns, events and activities to fulfil the charity's objectives.

The governance costs were again kept to an absolute minimum.

Whilst we launch appeals that focus on specific areas of our work, most donations are expressly given for our general charitable purposes and are allocated to unrestricted funds. This enables our experienced and dedicated staff and trustees to direct funds where the need is greatest.

The Ukraine situation was unprecedented and a restricted fund was launched to help alleviate the emergency situation for Viva! Poland.

Plans for Future Periods

We remain vigilant as ever and are constantly reviewing how best to achieve our aims within our resources, mindful of reliance on legacies and grants.

Viva! had another incredibly busy year with a full programme of campaigns, investigations, social media, publications and food and cookery.

We are focusing on more PR initiatives using national media and gaining more national coverage. We will expand our extremely popular core activities exposing the cruelty of factory farming with our head of investigations, Lex Rigby, and the campaigns team under the management of Laura Hellwig, and improve our marketing under Faye Lewis and PR under Rachel Stone for such campaigns.

We will continue to look to reach men! We launched a new sports video to accompany the new web section and guide on sports nutrition.

Exciting is our project to produce a second Viva! cookbook**,** *Everyone Can Cook Vegan,* written by Maryanne Hall, food & cookery manager, with photography by Rebel Recipes, who has much experience with professional cookbooks.

Our first cookbook sold out, mainly in the first two years after publication. Obviously, Viva! has the advantage of being in the position to promote a cookbook to our own audience and has a very solid reputation in the vegan world. We aim for the cookbook to be a staple in the vegan recipe book world.

We will continue to develop our Vegan Recipe Club, aiming to hit 200,000 followers on Facebook and improve the website and app. We will focus on SM for the VRC and further invest in staff to specialise in improving traction with the VRC.

We will analyse how we continue with investigations and adapt street action plans. With a new staff member focusing on local actions and support and having launched a new Outreach Hosts scheme, we aim to have 40 cities/towns covered by the end of the next FY.

We are launching a large new campaign, 50by25, with two arms – one aimed at restaurants to increase their vegan options to half the menu by the end of 2025 – their role in potentially reducing the public's impact on the climate crisis is huge. We will invest in freelance support to reach businesses. The other arm will be the consumer campaign, encouraging people to increase their vegan choices. We aim to shape a plant-forward and internationally pioneering hospitality sector in the UK that is both good for our planet and good for business.

We will also engage our core supporters through a large campaign on cruelty to dairy cows and zero grazing, producing a professionally produced video ad, focusing on a major producer that zero grazes dairy cows, and launching a UK tour to educate the public on how dairy cows are farmed and give out plant-based alternatives.

Statement of Trustees' Responsibilities

Trustees are required 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 the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable 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 charity and that enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

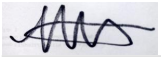
The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that, to the best of their knowledge, there is no information relevant to the audit of which the auditors are unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

The trustees have no beneficial financial interest in the charity.

Approval

Approved by the board of trustees on 11 January 2024 and signed on its behalf by



Justin Kerswell (Jan 11, 2024 1:57pm)..... Justin Kerswell, Trustee

Opinion
We have audited the financial statements of Viva! (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
Viva!

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Powell (Jan 11, 2024, 2:44pm)

Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BA1 2PA

Date: 11 Jan 2024

Viva!

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,013,719	58,882	2,072,601	1,109,454
Other trading activities	3	64,352	-	64,352	88,759
Investment income	4	15,411	-	15,411	3,377
Other income		-	-	-	429
Total		2,093,482	58,882	2,152,364	1,202,019
EXPENDITURE ON					
Raising funds		99,378	1,179	100,557	115,779
Charitable activities	5				
General		1,354,396	95,549	1,449,945	1,370,220
Total		1,453,774	96,728	1,550,502	1,485,999
Net gains/(losses) on investments		(14,010)	-	(14,010)	37,516
NET INCOME/(EXPENDITURE)		625,698	(37,846)	587,852	(246,464)
Transfers between funds	16	(8,701)	8,701	-	-
Net movement in funds		616,997	(29,145)	587,852	(246,464)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,294,650	33,667	1,328,317	1,574,781
TOTAL FUNDS CARRIED FORWARD		1,911,647	4,522	1,916,169	1,328,317

Viva!

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	10	8,249	-	8,249	6,902
Investment property	11	325,990	-	325,990	340,000
		334,239	-	334,239	346,902
CURRENT ASSETS					
Stocks	12	28,209	-	28,209	38,247
Debtors	13	133,505	-	133,505	128,866
Cash at bank		1,471,436	4,522	1,475,958	915,701
		1,633,150	4,522	1,637,672	1,082,814
CREDITORS					
Amounts falling due within one year	14	(55,742)	-	(55,742)	(101,399)
NET CURRENT ASSETS		1,577,408	4,522	1,581,930	981,415
TOTAL ASSETS LESS CURRENT LIABILITIES		1,911,647	4,522	1,916,169	1,328,317
NET ASSETS		1,911,647	4,522	1,916,169	1,328,317
FUNDS	16				
Unrestricted funds				1,911,647	1,294,650
Restricted funds				4,522	33,667
TOTAL FUNDS				1,916,169	1,328,317

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 11 Jan 2024 ..... and were signed on its behalf by:



Justin Kerswell (Jan 11, 2024, 1:57pm)

Trustee

Viva!

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	548,938	(222,968)
Net cash provided by/(used in) operating activities		548,938	(222,968)
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,092)	(3,280)
Purchase of investment property		-	(302,484)
Sale of investment property		-	763,636
Rent received		15,000	3,250
Interest received		411	127
Net cash provided by investing activities		11,319	461,249
Change in cash and cash equivalents in the reporting period		560,257	238,281
Cash and cash equivalents at the beginning of the reporting period		915,701	677,420
Cash and cash equivalents at the end of the reporting period		1,475,958	915,701

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	587,852	(246,464)
Adjustments for:		
Depreciation charges	2,745	3,989
Losses/(gain) on investments	14,010	(37,516)
Profit on disposal of fixed assets	-	(429)
Interest received	(411)	(127)
Rent received	(15,000)	(3,250)
Decrease in stocks	10,038	9,841
Increase in debtors	(4,639)	(9,114)
(Decrease)/increase in creditors	(45,657)	60,102
Net cash provided by/(used in) operations	548,938	(222,968)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	915,701	560,257	1,475,958
	915,701	560,257	1,475,958
Total	915,701	560,257	1,475,958

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are not material uncertainties about the charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period on which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Income

Income from the 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.

Interest Receivable

Interest of 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.

1. ACCOUNTING POLICIES - continued

Legacy Income
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 to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or part, is only considered profitable 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.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	-	Straight line over 5 years

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. 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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	717,846	857,507
Legacies	1,290,462	212,394
Grants	-	8,000
Subscriptions	64,293	31,553
	2,072,601	1,109,454

Nil (2022 : £6,740) grant income was received during the year as part of the Government's Covid Job Retention Scheme.

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	2,388	-
Shop income	57,042	81,700
Advertising	113	60
Raffle	4,809	6,999
	64,352	88,759

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	15,000	3,250
Deposit account interest	411	127
	15,411	3,377

5. TOTAL EXPENDITURE

	Raising Funds £	Charitable Activities £	2023 Total £
Staff costs	-	776,798	776,798
Campaigns	-	188,127	188,127
Festivals and events	-	23,520	23,520
Merchandise costs	44,384	-	44,384
Other direct costs	-	82,625	82,625
Support and governance costs (see note 6)	56,173	378,875	435,048
Total expenditure	100,557	1,449,945	1,550,502

Governance costs totalled £7,000 (2022: £5,500)

Prior year comparative	Raising Funds £	Charitable Activities £	2022 Total £
Staff costs	-	654,918	654,918
Campaigns	-	310,838	310,838
Festivals and events	-	6,501	6,501
Merchandise costs	58,675	-	58,675
Other direct costs	-	137,925	137,925
Support and governance costs (see note 6)	57,104	260,038	317,142
Total expenditure	115,779	1,370,220	1,485,999

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

Support and governance costs

	Method of allocation	Raising funds £	Charitable activities £	2023 Total £
Premises costs	Direct	-	96,229	96,229
Other admin	Direct	-	59,046	59,046
IT software and consumables	Direct	-	31,678	31,678
Web costs	Direct	-	14,853	14,853
Depreciation	Direct	-	2,745	2,745
Postage	Direct	56,173	71,740	127,913
Motor and travel	Direct	-	19,627	19,627
Equipment hire	Direct	-	4,597	4,597
Audit and accountancy fees	Direct	-	23,495	23,495
Professional fees	Direct	-	8,656	8,656
Freelancers	Direct	-	46,209	46,209
		56,173	378,875	435,048

Prior year comparative	Method of allocation	Raising funds £	Charitable activities £	2022 Total as restated £
Premises costs	Direct	-	73,077	73,077
Other admin	Direct	-	30,205	30,205
IT software and consumables	Direct	-	9,715	9,715
Web costs	Direct	-	10,209	10,209
Depreciation	Direct	-	3,990	3,990
Postage	Direct	57,104	27,732	84,836
Motor and travel	Direct	-	23,104	23,104
Equipment hire	Direct	-	4,597	4,597
Audit and accountancy fees	Direct	-	15,993	15,993
Professional fees	Direct	-	15,817	15,817
Freelancers	Direct	-	45,659	45,659
		57,104	260,038	317,142

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	689,861	581,688
Social security costs	62,684	49,263
Other pension costs	24,253	23,967
	776,798	654,918

Key management personnel

The key management personnel of the charity comprises the Trustees, Director, Deputy Director, Associate Director and Comms Manager. The total employee remuneration of the key management personnel paid by the charity was £177,204 (2022 £174,881).

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Average head count	26	22

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	973,283	136,171	1,109,454
Other trading activities	88,759	-	88,759
Investment income	3,377	-	3,377
Other income	429	-	429
Total	1,065,848	136,171	1,202,019
EXPENDITURE ON			
Raising funds	112,762	3,017	115,779

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
General	1,215,970	154,250	1,370,220
Total	1,328,732	157,267	1,485,999
Net gains on investments	37,516	-	37,516
NET INCOME/(EXPENDITURE)	(225,368)	(21,096)	(246,464)
Transfers between funds	(54,763)	54,763	-
Net movement in funds	(280,131)	33,667	(246,464)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,574,781	-	1,574,781
TOTAL FUNDS CARRIED FORWARD	1,294,650	33,667	1,328,317

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022	55,648
Additions	4,092
Disposals	(10,220)
At 31 March 2023	49,520
DEPRECIATION	
At 1 April 2022	48,746
Charge for year	2,745
Eliminated on disposal	(10,220)
At 31 March 2023	41,271
NET BOOK VALUE	
At 31 March 2023	8,249
At 31 March 2022	6,902

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2022	340,000
Revaluation	(14,010)
At 31 March 2023	325,990
NET BOOK VALUE	
At 31 March 2023	325,990
At 31 March 2022	340,000

Fair value at 31 March 2023 is represented by:

	£
Valuation in 2022	37,516
Valuation in 2023	(14,010)
Cost	302,484
	325,990

12. STOCKS

	31.3.23	31.3.22
	£	£
Stocks	28,209	38,247

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	20	12,083
Other debtors	-	857
VAT	1,024	8,836
Prepayments and accrued income	132,461	107,090
	133,505	128,866

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	19,100	66,151
Taxation and social security	15,658	13,585
Other creditors	20,984	21,663
	55,742	101,399

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	26,400	26,400
Between one and five years	79,200	105,600
	105,600	132,000

16. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	1,294,650	625,698	(8,701)	1,911,647
Restricted funds				
Billboards Appeal	-	1,301	-	1,301
Ukraine	33,667	(39,614)	8,690	2,743
Pig Rescue	-	(11)	11	-
TV Advertising Campaign	-	478	-	478
	33,667	(37,846)	8,701	4,522
TOTAL FUNDS	1,328,317	587,852	-	1,916,169

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,093,482	(1,453,774)	(14,010)	625,698
Restricted funds				
Billboards Appeal	1,301	-	-	1,301
Ukraine	56,552	(96,166)	-	(39,614)
Pig Rescue	551	(562)	-	(11)
TV Advertising Campaign	478	-	-	478
	58,882	(96,728)	-	(37,846)
TOTAL FUNDS	2,152,364	(1,550,502)	(14,010)	587,852

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	1,574,781	(225,368)	(54,763)	1,294,650
Restricted funds				
Takeaway the Meat - TV and Production	-	(12,814)	12,814	-
Takeaway the Meat - TV and Broadcast Crowdfund	-	(41,949)	41,949	-
Ukraine	-	33,667	-	33,667
	-	(21,096)	54,763	33,667
TOTAL FUNDS	1,574,781	(246,464)	-	1,328,317

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,065,848	(1,328,732)	37,516	(225,368)
Restricted funds				
Furlough Grant	6,740	(6,740)	-	-
Takeaway the Meat - TV and Production	24,232	(37,046)	-	(12,814)
Takeaway the Meat - TV and Broadcast Crowdfund	39,362	(81,311)	-	(41,949)
Ukraine	65,837	(32,170)	-	33,667
	136,171	(157,267)	-	(21,096)
TOTAL FUNDS	1,202,019	(1,485,999)	37,516	(246,464)

17. RELATED PARTY DISCLOSURES

The charity considers the company, Viva! (Bristol) Ltd a related party. During the year, rent of £31,680 (2022: £31,680) was paid to Viva Bristol Ltd. There were no amounts outstanding at year end in either period.

The charity considered the company, Viva! Poland a related party. One of the directors of the charity, Ms J Gellatley, is a trustee of Viva! Poland. There were donations of £64,719 (2022 : £24,926) paid over to Viva! Poland during the year in connection with the Ukraine appeal.

18. CONTINGENT ASSETS

After the year end, an amount of £130,163 (2022 : £995,541) of legacies were received. These amounts have not been accrued into the year ended 31 March 2023 as the conditions for recognition have not been met at the balance sheet date.

Signable

Issuer	Viva!
Document generated	Thu, 11th Jan 2024 12:09:01 UTC
Document fingerprint	0afca9df221325e26e32de4ebbd55913

Parties involved with this document

Document processed	Party + Fingerprint
Thu, 11th Jan 2024 13:57:16 UTC	Justin Kerswell - Signer (b732248f403bf63e4b7b52e5dbd6122a)

Audit history log

Date	Action
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Thu, 11th Jan 2024 13:57:16 UTC	This envelope has been signed by all parties (2.137.254.17)
Thu, 11th Jan 2024 13:57:16 UTC	Justin Kerswell signed the envelope (2.137.254.17)
Thu, 11th Jan 2024 13:45:14 UTC	Justin Kerswell viewed the envelope (2.137.254.17)
Thu, 11th Jan 2024 13:45:00 UTC	Justin Kerswell opened the document email. (66.249.93.101)
Thu, 11th Jan 2024 13:41:41 UTC	Document emailed to justinkerswell@gmail.com (18.168.203.14)
Thu, 11th Jan 2024 13:39:34 UTC	Sent the envelope to Justin Kerswell (justinkerswell@gmail.com) for signing (81.156.29.145)
Thu, 11th Jan 2024 12:09:35 UTC	Justin Kerswell has been assigned to this envelope (81.156.29.145)
Thu, 11th Jan 2024 12:09:08 UTC	Document generated with fingerprint 0afca9df221325e26e32de4ebbd55913 (81.156.29.145)
Thu, 11th Jan 2024 12:09:01 UTC	Envelope generated by Rebecca Page (81.156.29.145)

Signable

Issuer	Viva!
Document generated	Thu, 11th Jan 2024 14:39:04 UTC
Document fingerprint	b4351d5dd56ac461dff5d37efe92a0cc

Parties involved with this document

Document processed	Party + Fingerprint
Thu, 11th Jan 2024 14:44:10 UTC	Mark Powell - Signer (b97e4589d21db43bd85c4cd628b2f6d1)

Audit history log

Date	Action
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Thu, 11th Jan 2024 14:44:10 UTC	Mark Powell signed the envelope (176.35.95.185)
Thu, 11th Jan 2024 14:43:21 UTC	Mark Powell viewed the envelope (176.35.95.185)
Thu, 11th Jan 2024 14:43:17 UTC	Mark Powell opened the document email. (176.35.95.185)
Thu, 11th Jan 2024 14:40:57 UTC	Document emailed to mark.powell@mooresw.co.uk (18.169.51.98)
Thu, 11th Jan 2024 14:40:57 UTC	Sent the envelope to Mark Powell (mark.powell@mooresw.co.uk) for signing (81.156.29.145)
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Thu, 11th Jan 2024 14:39:04 UTC	Envelope generated by Rebecca Page (81.156.29.145)

VIVA!

England & Wales - Charity number 1037486

Accounts

REGISTERED CHARITY NUMBER: 1037486

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2022

for

Viva!

Viva!

Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BA1 2PA

Viva!

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Cash Flow Statement	31
Notes to the Cash Flow Statement	32
Notes to the Financial Statements	33 to 45

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The organisation is a charitable trust, established 27 April 1994.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037486

Principal address

8 York Court
Wilder Street
Bristol
BS2 8QH

Trustees

Viva! Trustee Ltd

Auditors

Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BA1 2PA

The Trustee

Corporate trustee

Viva! has a corporate trustee, Viva! Trustee Limited, of 8 York Court, Bristol, United Kingdom, BS2 8QH, a company limited by guarantee incorporated in England & Wales with company number 12707019, being and acting as the sole corporate trustee of Viva! registered charity number 1037486. The trustees are its board of directors, for ease of terminology these will be referred to as the Trustees in this report.

Board of Directors of Viva! Trustee Ltd

Louise Carter (appointed 7/9/20)
Justin Kerswell (appointed 7/9/20)
Rhiannon Purnell (appointed 9/11/20)

Investment Powers
The Trust Deed authorises the Trustees to make and hold investments using the general funds of the Charity, and the Trustees chose to invest in one property (a freehold semi) for which the charity gained rent. It was decided to sell the two Chepstow properties as these had risen considerably in price and the advantage of the toll being scrapped had been fully absorbed. It was a wise time to sell them. The property rented out is judged to be more financially beneficial than the funds being in bank accounts and, with very low risk.

Directors of Viva! Trustee Ltd (VTL) Induction and Training
All the directors of Viva! Trustee Ltd (called 'the trustees' in this report) are very familiar with the work of Viva! having either served as trustee for a number of years (two were trustees of Viva! previous to the VTL being set up) and/or formerly being deputy director or online manager and having all been given educational training in all aspects of its work. All trustees have been involved in its voluntary work.

Also, trustees are encouraged to do voluntary work and short educational training courses about Viva!'s work which new staff partake in. These are led by the charity's director and involve meeting staff and being given a review of their work. Trustees are also given the main documents which set out the aims of the charity, obligations of trustees and information on the financial position of the charity. Trustees are also encouraged to read Charity Commission materials.

Risk Management
The director, along with the trustees, have reviewed the major risks to the charity and the risk review is updated annually.

We have a risk register relating to the operational areas of the charity, its investments and its finances. Named staff and trustees are responsible for their area of the register, ensuring that appropriate mitigation is in place, monitoring the implementation of mitigating strategies and keeping the register up to date.

The trustees believe that by ensuring that controls exist over key financial systems, by assessing the business and operational risks faced by the charity, and by monitoring reserve levels they have established effective systems to mitigate those risks.

These systems include:

1. Financial
a) Annual independent accounts audit
b) Dual and restricted authorisation of online payments
c) Monthly review of financial records and investments

2. Health and Safety
a) Documented policy with strict H&S policy actions recorded
b) Annual insurance maintained

3. Funds Deficit
a) Annual budgets set, reviewed monthly
b) Diversified sources of income
c) Ongoing fundraising activities

4. IT and GDPR
IT security managed (working with our out of house partners computer security specialists) and reviewed monthly including General Network Configuration; Power Supply & Resilience; Physical Security; User Accounts and Permissions; Internet Service Provision; WiFi network & internet access; Password Management & Multi-factor Authentication; Data & File Storage; Data Security and Backups; Malware Defence; Remote working and external access to Network; Email; Other online services, Web & E-Commerce. Considerable investment has gone into assuring our systems and processes, including multilayer IT security, training and the adoption of best practice. These have protected us. Individuals that have engaged in malicious actions designed to breach GDPR protocols have failed.

5. Skills and experience.
Having the required skills in house is vital if we are to be an effective charity. Once again there has been little movement amongst the key personnel that constitute the Board and Senior Management team. A priority this and next year is the training of the Managing Director to understand the Director's role; and the aim to employ a new member of the team to work alongside our IT & Database manager so that this highly technical area of Viva! is more well covered by staff.

Viva! Reserves Policy
The trustees have established a policy whereby the unrestricted reserves not committed held by the charity should cover six to 12 months of expenditure. Total reserves were £1,294,650 (unrestricted funds) in line with this policy.

Organisational Structure
Viva! has one corporate trustee, Viva! Trustee Ltd, which as shown above, has three directors (called trustees in this report). They meet with the founder & director quarterly and are responsible for the strategic direction and policy of the charity.

The trustees come from a variety of backgrounds which help the charity – from charity deputy director to online specialist to former special needs teaching.

A scheme of delegation is in place and the day to day responsibilities of Viva! lie with its founder & director.

Day to day overall responsibility is delegated to Juliet Gellatley, Founder & Director of Viva!, who in turn delegates responsibility to the senior management team. The key member of staff relating to strategic direction and effectiveness is Juliet Gellatley. Key staff who implemented the strategies and helped monitor effectiveness throughout most of this financial year include Tony Wardle, Associate Director, Laura Hellwig, Managing Director, Laura Turner, Office Manager; Faye Lewis, Comms Manager and Emily Coster, Retail Manager.

Viva! also works with Viva! Campaigns Ltd which is a non-profit company which undertakes work to investigate farmed animal cruelty.

How pay is governed at Viva!
The trustees are responsible for Viva!'s salary policy, reviewing pay once a year. Meetings are also attended by the Founder & Director, except for where her salary is discussed.

Our principles are to pay our staff a fair salary that is competitive within the charity sector, appropriate to location, proportionate to the complexity and responsibility of each role, and in line with our charitable objectives. We aim to ensure that pay reflects performance by rewarding strong performers the most and weaker performers the least, while supportively managing performance improvement. We meet national pay standards, and provide all paid staff with a living wage.

Viva! clearly advertises the rate of pay when advertising new job positions.
To help implement our policy, we monitor charity sector salary trends through charity salary surveys.

Fundraising and GDPR
Viva! has invested considerable time and energy into assuring the charity is GDPR compliant. We have a GDPR Working Party with key staff. Viva! has robust measures in place on how we contact supporters/potential supporters and how they can change the way they hear from us.

Viva! has always, and continues, to ensure that fundraising methods, largely via direct postal mail and digital mail, where supporters are concerned, gives a maximum return on investment and builds loyal and positive relationships with supporters, reflecting best practice within the sector. We had no complaints about fundraising methods in this financial year.

Viva!'s fundraising work is carefully planned to ensure that we treat our supporters and members of the public with respect and care. We have an in-house team dedicated to ensuring our ongoing compliance with data protection legislation and we have robust processes for dealing with complaints or objections about how our activities as a charity are conducted, as well as for ensuring that those who do not wish to be contacted are effectively removed from our mailing lists. Queries about privacy or fundraising are always dealt with by staff with expertise in those areas. Viva! does not contract out fundraising activities, engage in activities which risk our supporters' privacy or risk being considered overly persistent (such as street or telephone fundraising) and we do all we can to ensure that our supporters' data is used in accordance with the principles of GDPR, particularly those of 'lawfulness, fairness and transparency' and data and purpose minimisation. We are continually improving our data security and privacy processes. Our fundraising messages are carefully planned to ensure that they focus on the benefits to either our supporters or to the causes that they support and we do not engage in high-pressure sales tactics. Viva! relies on the goodwill of its supporters and their investment in our cause. We place the highest importance on our supporters' privacy and the protection of their data.

Volunteers
The charity's day to day work does not rely on volunteers. We have a staff member assigned to training and nurturing the few volunteers if and when they help within the HQ.

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

Objectives and Activities
Viva!'s objectives are to advance the education of the public in all aspects of veganism and vegan diets. The main areas Viva! covers are therefore how and why veganism protects animals and the environment; and promotes good human health. Viva! also helps people change.

Our objectives are also to advance the education of the public by promoting and disseminating research into cruelty to animals and related environmental issues. Viva! also aims to prevent or suppress cruelty to animals.

The trustees keep in mind the Charity Commission's guidance on public benefit which for Viva! includes:
- The advancement of animal welfare
- The advancement of health
- The advancement of environmental protection

Achievements and Performance
To further Viva!'s objectives we launch consumer based campaigns to educate the public about:

- How consuming animals and animal products harms animals, the environment and our health
- How going vegan or on the path towards it protects animals, the environment and human health
- How to become vegan
- We also launched Viva! Farming – to help protect the world's environment, animals (farmed and wild), as well as the future of humanity by encouraging the transition to plant based farming

Campaign strategy concerns involve many factors, such as which messages have the most impact within often challengingly small budgets; most impact can be measured in different ways including audience reach, impact on individuals, levels and types of response to specific direct marketing offers or appeals and so forth. There are cost implications to measuring aspects of success eg surveys are expensive, particularly detailed ones for internal rather than media use.

Viva!'s objectives means that we work on a wide variety of topics, requiring different expertise and sometimes high level academic expertise as well as an ability to bring complex issues to the layperson in an entertaining/informative fashion. We campaign and educate on animals, health and the planet. Our substantial fourth arm helps people change and involves finding ways to make it as easy as possible within various constraints, for people to go vegan or travel along the road of compassion.

2022 was a very busy year with many activities achieving these objectives:



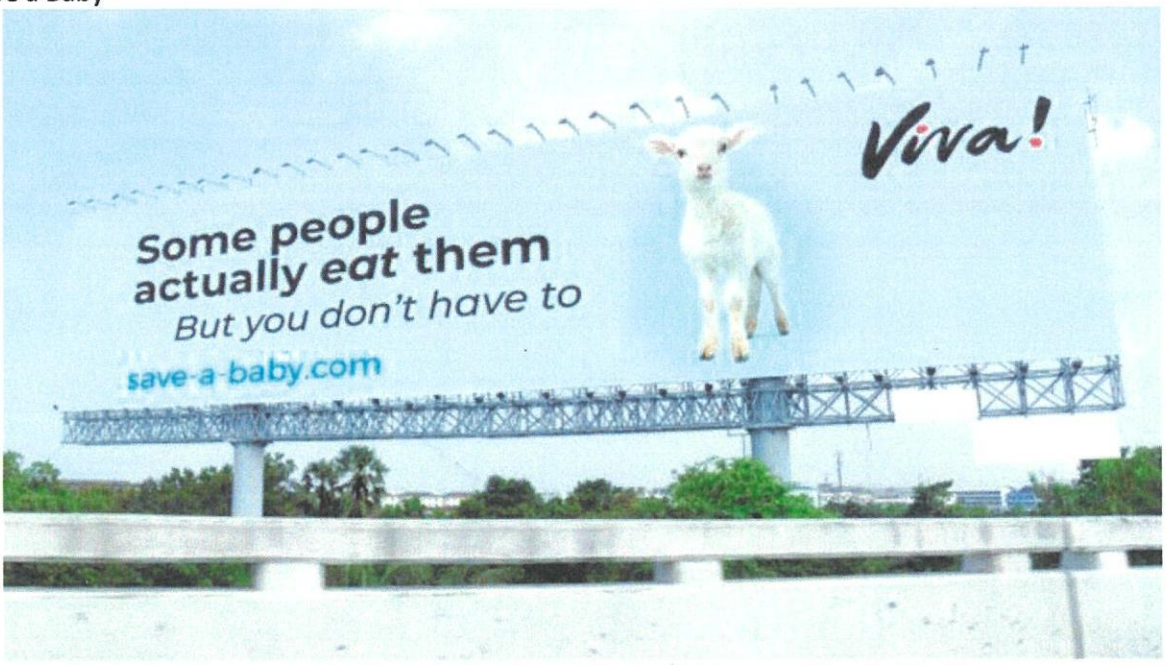
Viva! review 1 April 2021 to 31 March 2022

2021 continued to be dominated by Covid-19, with lots of uncertainty and disruption across the world. Throughout this pandemic we have continued to fight for animals, investigate and expose farms and reach the public through creative, engaging campaigns.
Veganism has continued to grow across the UK and globally, with many people now making the connection between animal farming and the climate crisis.

Viva! Animals

'High-End' Rainbow Trout Investigation
We investigated four rainbow trout farms supplying high-end supermarkets and 'luxury' food retailers including Waitrose, Abel & Cole, Harrods and Fortnum & Mason. Instead of crystal-clear chalk stream water, the trout were found severely overcrowded in filthy ponds suffering from extreme stress, abrasive injury and predation.
Video footage from a Test Valley Trout farm, supplying ChalkStream Foods and endorsed by top chef Jamie Oliver, also captured workers throwing live trout, kicking them with frustration, and bashing them around the head with a wooden priest (a short blunt baton). This is an extremely ineffective way to kill fish, which prolongs a painful death.
On 11 February 2021, the RSPCA confirmed the removal of Test valley Trout's Island farm's RSPCA Assured certification scheme and our investigation made the national papers.

Save a Baby



Our *Save a Baby* campaign launched in the Spring, leading with a powerful and simple message. Lambs are the epitome of the changing season and most of us love watching these cute babies frolic and wag their

little tails. However, millions of these beautiful creatures are killed at just 12 weeks old. About one billion baby animals of all species are slaughtered every year in the UK.
Our thought-provoking billboards reached a staggering 10 million people across the North West of England, reaching people in Liverpool, Manchester, Bootle, Birkenhead, Stockport, Oldham, Eccles, Bolton and Bury, while our video reached thousands more online.

Broiler Chicken Investigations



In the UK, over one billion broiler chickens are slaughtered every year. Demand for cheap chicken is so high that broilers outnumber all other land-based farmed animals combined by a rate of more than four to one. Around 95 per cent of chickens are intensively reared on factory farms. As part of our groundbreaking campaign, End Factory Farming Before It Ends Us, we investigated three Red Tractor-assured farms, contracted by Britain's largest poultry producers – Avara Foods, Hook2Sisters, and Moy Park – which supply major supermarkets and best-known brands, including Tesco, Sainsbury's, Lidl and KFC. Our findings were published in an exclusive in the Independent.

Pig Breeding Facility forced to close following Viva! Investigation
One year after our distressing investigation, where we recorded farm workers 'thumping' young piglets – smashing their heads into the concrete floor, Calvesley pig farm was ordered to cease operations, directly due to our investigation. The farm was demolished by the estate owners where the farm was situated.
The farm was a breeding unit, home to hundreds of female pigs who were routinely impregnated and forced to birth countless litters of piglets in crates. The Daily Mail and others covered this investigation.

The Big Three
Chicken, Cheese and Chocolate? Yes,You Ve-can!
As part of our *End Factory Farming Before It Ends Us* campaign, we reached thousands more people, giving away delicious alternatives to chicken, cheese and chocolate – the three main obstacles to people becoming vegan. We wanted to show how delicious it can be to 'Enjoy The Big 3 – Animal Free!'.

The Viva! team toured:

- London
- St Albans
- Slough
- Luton
- Oxford
- Taunton

Our team exposed what really happens on dairy and broiler farms and engaged with hundreds of people on why we must end factory farming before it ends us and go vegan.

We talked about our amazing V7 (one week) vegan meal plan and promoted Viva!'s own Vegan Recipe Club (free app and web site), whilst showcasing the very best vegan food swaps and celebrating compassionate choices!

Fresher Fair Outreach



Continuing our university outreach work, at the start of the 2021/22 semester we attended four university fresher fairs to engage with students on the truth behind chicken and dairy. We visited the University of Reading and the University of Oxford for two days each, as well as one day at the University of Southampton and the University of Portsmouth.

We engaged with 2,500 students in total, many of whom were already thinking about veganism but needed a bit of encouragement. We gave out free vegan cheese and chocolate samples. A lot of students were worried about the potential costs of eating as a vegan, but the team was there to show students how to eat a healthy, varied vegan diet and save money. We also had our handy *Student Guide* to *Eating Vegan* as well as our *Budget Guide*, with over 2,000 students eagerly taking them home.

***End Factory Farming Before It Ends Us* Petition with Peter Egan and Juliet Gellatley**

Since its launch in 2020, about 50,000 signed our petition to *End Factory Farming Before It Ends Us*. COP26 was the perfect time to hand in our petition to 10 Downing Street as the media covered the climate crisis. Factory farming inflicts unimaginable suffering on over one billion animals every year in the UK. It is also a breeding ground for diseases and future pandemics, and wrecks our planet. It gained wide traction on social media.



Juliet Gellatley Wins St. Francis Award

Juliet was honoured to receive the St. Francis Award by Catholic Concern for Animals, an award which recognises individuals who have dedicated their lives to improving animal welfare and advancing animals' status in human society. Viva! is not too far away from its 30-year anniversary now and it's so encouraging for our founder to be recognised for all her hard work for the animals and planet.

The first-ever national television vegan advert!

As a grand finale of 2021, we worked with an incredible production team to create our first TV advert for Channel 4, *Take Away the Meat*. We launched a Crowd Funder to raise £40,000 which we achieved. This was matched by a very kind donor and then the £80,000 was doubled by the Channel 4 green fund for new advertisers. We raised enough money to reach 16 million people on national television. The ad launched just before Valentine's Day on Channel 4 and its associated networks. It was an immense success and achieved great international coverage. It can be seen at viva.org.uk/tv-ad

Viva! Planet

Vegan Now



The repercussions of the climate crisis are becoming more obvious – and far more deadly. Animal agriculture is a driving factor behind this ecological crisis; farming animals for meat, dairy and eggs is a primary contributor of deforestation, greenhouse gas emissions, water and land use.

The author of the ground breaking paper, published in *Science* in 2018, analysing the environmental impacts of over 38,000 farms, stated that going vegan has been scientifically proved to be the 'single biggest way' that individuals can reduce their impact on our planet. Young people are increasingly leading the way with climate strikes and so, in spring 2021, we saw an opportunity to relaunch our innovative campaign and connect with those who may not relate to the cruelty of factory farming.
Our digital week of actions reached tens of thousands of people, with simple graphics making the relationship between animal farming and the climate crisis clear. Our social media engagement brought in lots of non-followers, meaning that we were reaching new audiences with our campaign.

This is Fine
As lockdowns continued, we developed the next stage of our *Vegan Now* campaign, producing and releasing a new short film, *This Is Fine*.

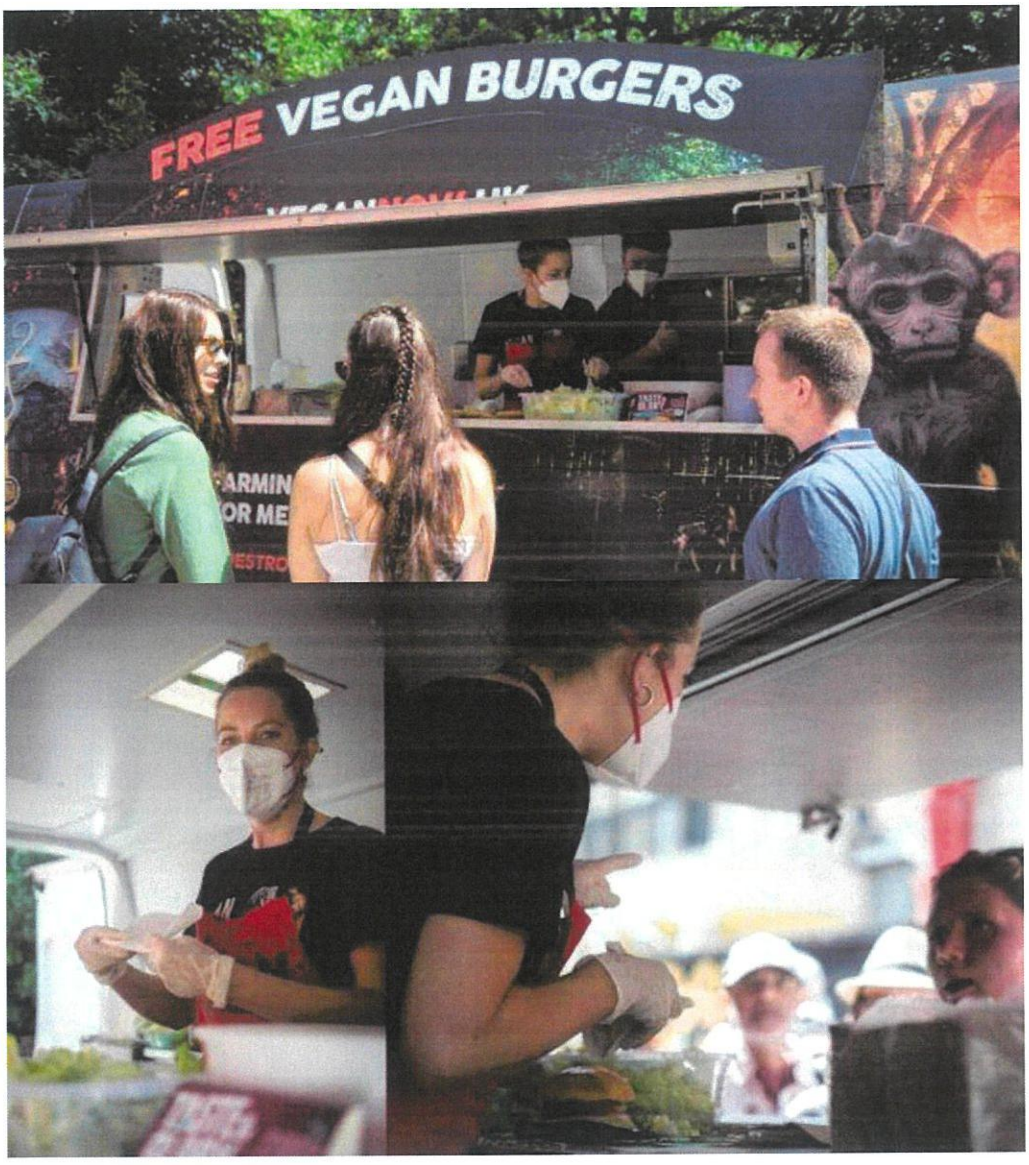
Our illustrated animation played on the viral meme, 'This is fine'. The short video demonstrates the devastating impact animal agriculture is having on our planet and offers a solution – go vegan now.

Over half a million people have watched our ad, which demonstrates how our relationship with animals is NOT fine and how veganism is essential for animals, wildlife and ourselves.

Viva! La Burger Tour Success!

In our back-to-back tour, we visited Brighton, Worthing, Salisbury, Reading, and Bath to hand out hugely popular vegan burgers and spread our message about why we need the world to go Vegan Now. Our mission was simple: show people that you don't have to sacrifice on taste to save the planet!

Across the five cities, we handed out a whopping 1,300 burger samples and spoke to more than 1,500 people about going vegan for animals, the planet, and our health. Almost everyone said that they couldn't taste a difference from beef burgers, and many said that they would definitely be eating more vegan food as a direct result of chatting with the Viva! team.



Viva! Takes Aim at COP26



Vegan Now billboard COP26

For two weeks in November, world leaders met at the United Nations Climate Change Conference of the Parties, COP26. Scientists and experts alike emphasised that this summit was one of the last chances to protect the planet from ecological collapse.

However, it quickly became apparent that no government, including our own, was going to mention the elephant in the room. Animal agriculture is one of the leading causes of the climate crisis. Yet there was not one mention of the need to reduce our consumption of meat, dairy and fish. For the entire duration of COP26 we had huge billboards seen by millions of people in Edinburgh City Centre, Edinburgh Railway station, Euston Railway station and Brent, London, plus lots of A6 posters in Glasgow.

Glasgow Outreach

We also held two outreach events in Glasgow for the first two days of COP26. On 1 November, World Vegan Day, we gave out vegan sausage rolls and engaged with hundreds of people in the street.

Later, we unfurled our *Vegan Now* banner at the iconic George Square, handed out hundreds of leaflets and gave interviews for various organisations, media channels and universities, including BBC Glasgow and the University of St Andrews.

Marching Across The Nation

We ended the COP26 tour by marching in Bristol on 6 November as part of the worldwide marches for climate justice. We would like to say a huge thank you to all the supporters who represented Viva! and animals at a whopping 17 cities across the UK: Glasgow, London, Birmingham, York, Cardiff, Manchester, Preston, Newcastle, Brighton, Glasgow, Monmouth, Lancaster, Cambridge, Leicester, Sheffield, Leeds and Bromley.



Burger Tour 2.0

Following the success of our burger tour in July, we then headed to York, Leeds and Liverpool to engage with people on the impact of meat on our world – all while the world's leaders continued to put their heads in the sand in Glasgow.

We partnered once again with Taste & Glory, a vegan meat company which kindly provided us with over 400 delicious patties. We engaged in direct conversation with 750 people across the three days of the burger tour in York, Leeds and Liverpool. Approximately 50% of the general public who queued up and spoke with us had never eaten a vegan burger before, and many were sceptical – but not for long!

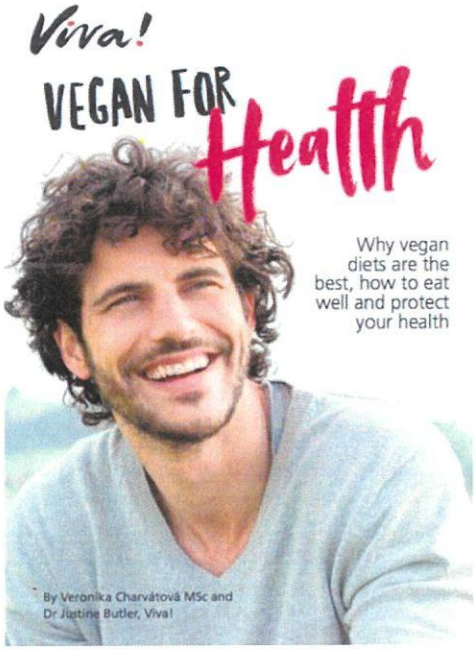
Viva! Farming

Viva! Farming launched in February 2022. The initial launch was cancelled due to the emergence of the Omicron variant of Covid; the launch went ahead in person at the Library of Birmingham and was sold out. We had a debate of a motion **"Is the future of sustainable farming animal-free?"** with four speakers on each side. We also had a zoom event with almost 100 attendees.

Viva! Health

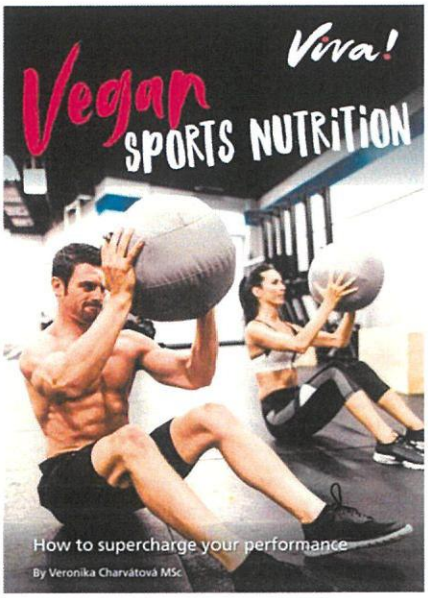
2021 was another big year for Viva! Health too.

We published two new fabulous guides:



Vegan for Health summarises the many health benefits of a vegan diet; reducing your risk of disease and providing everything you need to thrive. This informative guide provides a guided tour through all the nutrients you need as well as a trip through the body showing how we are naturally vegan. It includes myth-busting facts and a few surprises along the way!

Vegan Sports Nutrition reveals what you need to eat for different sports and why being vegan offers many performance and health advantages. It explains why plant-based foods make your body work better, speed up muscle recovery and give you more energy, and offers practical advice and meal plans!



We updated our popular, colourful and informative wallcharts: *What I Need Each Day* and *Vegan Vitamins*.



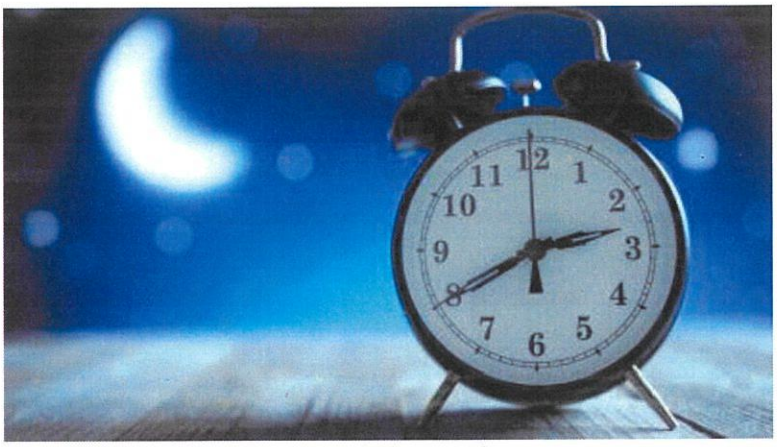


We published **over 40** feature articles in the magazines *PlantBased* and *Vegan Food & Living*. Popular features published online included:



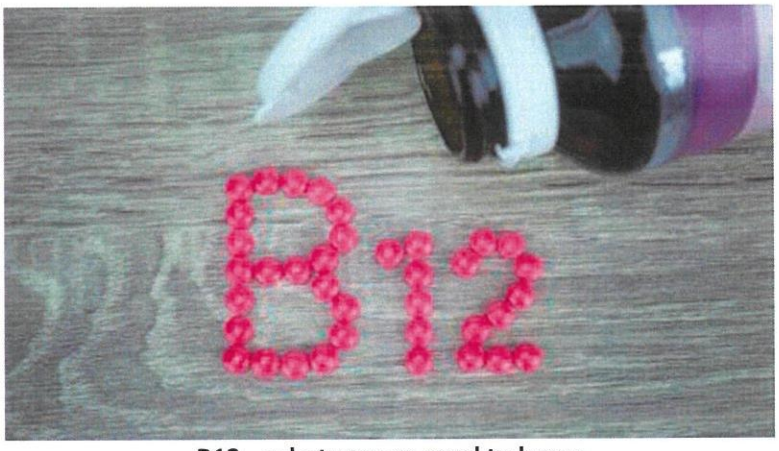
Menopause madness! Are you a hostage to hormones? What are the solutions?

There is much confusion and a real lack of information about the menopause – we explain why it can make life so difficult for many women and what we can do about it. Can vegan diets help hormone balance?



10 tips to help you sleep

Most people need between seven and nine hours of sleep a night to function at their best but many of us struggle to get anything like this. Here are 10 top tips to help you sleep and why diet matters.



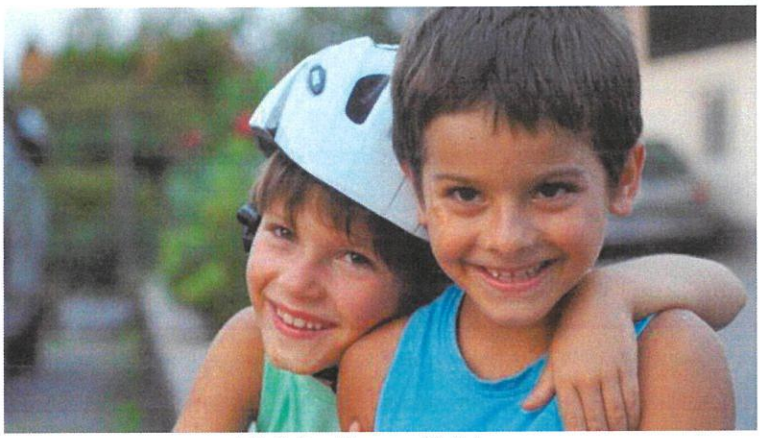
B12 – what vegans need to know

Everyone needs a regular source of vitamin B12 and for vegans this means a supplement.

We continued expanding and updating our popular **A-Z sections**. The *A-Z of Nutrients* answers all people's questions and more on every nutrient you need for good health. Do you know the latest advice on vitamins 12 and D? We added many more foods to our *A-Z of Foods* from acai to wild garlic!

In Health News, Viva! Health posted responses to the latest food and health stories in the news, combatting ill-informed scare stories.

And finally, we launched Thriving Vegan Children – a whole new section on our website on nutrition for children. It includes advice on feeding for children of different ages, feeding a growing body, healthy snacks and lot more.



Thriving Vegan Children

Raising vegan children is a joy but also a great responsibility. Children of all ages thrive on well-planned vegan diets – so here we bring the public all the essential information to ensure you have a happy and healthy vegan child.

Viva! Lifestyle

New Vegan Recipe Club Website and ads

To coincide with the launch of our new Vegan Recipe Club website we unveiled our new marketing campaign 'Yes, You Ve-can.'

This campaign introduces four characters; gen-z guy, mum and child and millennial woman. Each character is struggling to make delicious vegan food.

A bland salad, a dry crumbly cake or an overly complicated recipe, we've all experienced the shattering disappointment of a cookery venture which doesn't quite work out the way we imagined.

Our new campaign poked fun at vegan stereotypes and once the characters discover Viva!'s Vegan Recipe Club they realise that delicious doesn't have to be difficult!

With hundreds of tried and tested vegan recipes plus practical step-by-step guides we guarantee users will be saying 'Yes, I ve-can!'

Viva! Podcast

In April 2021, we launched our News Minisode and changed the format of our Podcast. We then went ahead and secured interviews with some high-profile vegans including Hannah Carter, Founder, OGGS®, Sean O'Callaghan (AKA Fat Gay Vegan), actor, comedian and activist Russell Brand, TV presenter and naturalist Chris Packham, 'Bake Off: The Professionals' Winner Thibault Courtoisier, animal rights activist Joey Carbstrong, Phil Manansala, the guitarist Of Mice & Men and many more!

Viva! Heroes

We had numerous people generously fundraising for Viva! In 2021, and we appreciate everything you all do for us, truly. Here are just some of the amazing Viva! Heroes that helped us in 2021.

- Thank you so much to Paul Youd, who, shortly before his 84th birthday ran the SW Ultra Marathon Minehead to Dawlish to raise funds for Viva!.
- Our supporter, James Gorman donated to Viva!'s *Save a Baby* billboard campaign and helped bring it to Southsea, Portsmouth.
- Congratulations Henry Read-Denness! The Thatcham teenager set himself the goal of walking 1,000 miles in six months to raise £650 for Viva! – in the end he raised £900 (plus Gift Aid), smashing his target.

Vegan Camp Out

Viva! partnered Vegan Camp Out. It is the only festival we work with in this way and we have chosen to do so because it reaches the largest audience of people important to Viva! to reach via a festival; and it centres around entertainment, including talks – giving large audience sizes of often 400 to 1,000 for the main stage. In August, Juliet spoke at Vegan Camp Out and showed Hogwood: a modern horror story to about 700 people. It elicited a strong response with many people more determined than ever to save animals and help Viva! campaign. We are working to get Hogwood streamed on Netflix in 2022 across Europe and the UK, giving the documentary unprecedented exposure.

Vegan Camp Out was also an opportunity for Juliet to sit down with actor and comedian Russell Brand and TV presenter and naturalist Chris Packham to interview them, with clips continually used on SM. Our Head of Investigations Lex Rigby also had the opportunity to interview animal activist and YouTuber Joey Carbstrong. And other staff spoke on the Activism stage, also to several hundred people.

Merchandise and admin staff including Emily Coster, Lucy Constable and Renata Rzepecka, staffed the constantly busy stall each day.

Viva! Websites

2021 has been again a busy year for the web department.

We have consolidated the main Viva! website with new sections. We have improved the design to make the site more friendly for mobile devices and we have adjusted the donations system to enhance the user experience.

We have also created a new Vegan Recipe Club website and app using the last generation web tools. With this new website and app is much easier to find recipes and save them in your bookmark. You can also recover your saved recipes in all your devices.
We have focused on another new website for the V30 (one month of vegan recipes and meal plans) project.

At the end of the 2021 we have been working a lot with the new My Vegan Town website. The business directory is much easier to use, and many filters will be available to help you to find thousands of vegan businesses around all the world. There will be also an app version. The new site and app will be published in mid-2022.

The last web project we have created is Viva! Farming. This new website will provide many resources to help traditional farmer to do the transition to the vegan farming. This new website will be online at the end of December 2021.

Gifts for Life and Viva!life

Another Gifts for Life catalogue was produced with a range of great new vegan designs, yummy chocolates and gifts.

We also launched our new Viva! Teemill shop with new designs. Working with Teemill means less clothing waste as everything is printed to order and when the clothing has reached the end of its life, it can be sent back to Teemill to be remade into new clothing.

We produced three issues of the ever popular Viva!life magazine – which is going quarterly next year!

Viva! Poland

Russia invaded Ukraine on February 24, 2022, triggering Europe's largest refugee crisis since World War II, with more than 4.2 million Ukrainians leaving the country and a quarter of the population displaced. 2.5 million Ukrainians poured into Poland, many with almost no luggage but clutching their beloved family pets. Putin's cruel and murderous war has stolen the lives of thousands of people, injured many more and left countless numbers of animals wandering, lost and uncomprehending, their home shelled, their families gone. Viva! Poland immediately went into action.

Juliet founded Viva! in 1994; she also set up Viva! Poland in 2001. It is legally separate organisation and under the excellent management of Cezary Wyszynski and Anna Zielinska, it has grown into the foremost animal rights organisation in Poland and has a beautiful sanctuary of 60 acres near Warsaw.

In March, Juliet went to Poland, along with Patron Wendy Turner Webster and Gary Webster to support our dedicated staff, help where they could and to report back to the UK. It was an historic and intense visit.

Just after reaching our Warsaw office, Lisa Buck, a long term Viva! supporter, arrived with a van chock full of animal food and equipment after a 1,000 mile journey from her home in Norfolk. Three days later, another van arrived with more donated supplies from the UK, this time driven by Ray and Gwen of Animal Couriers. Our heart-felt thanks to them, also.

Six refugee reception centres have been set up in Warsaw and this is where we concentrate much of our work, as well as at the main train stations. Our aim is simple – to offer what help we can to refugees with animals; and to someone arriving with almost nothing, any help is precious. Viva!'s fantastic volunteers are organised in rotas, working 12 to 14 hours every day at our stall at the Western train station. They offer refugees pet carriers, food, flea collars, leads, beds and so on. It is truly humbling meeting people who have fled with just one small suitcase and their dog in their arms and it brings home the horror of war – the horror of one man having the power to destroy people's lives.

The team's next stop was the Viva! Poland sanctuary near Warsaw – or to give it its proper name, Schronisco w Korabiewicach Viva!, run by the totally dedicated Karolina Wiewiórkowska. It is a beautiful place, 60 acres of pretty fields with big enclosures for dogs as well as cat houses with enclosed gardens. Before the Ukraine invasion, it had nearly 200 dogs and cats and 130 other assorted animals – over 40 horses, some rescued from the meat trade, pigs, cows, goats, chickens and geese, who bite your bottom given the chance! There are also 14 beautiful Arctic and silver foxes and two racoon dogs, rescued from the fur trade. Everything possible was done to make more space for cats and dogs, and a further 150 cats and dogs have been given refuge.

Through our publicity we obtained in *People, Express, OK!* and *Country Living* and national TV and more, the public were able to donate to Viva! Poland, which helped them enormously.

Behind the scenes
We forged ahead with the development and launch of a new system of customer relationship management service. Special thanks to Jeremy Ludlow and Roger Penarroya Zaldivar and many other staff for bringing this long project to fruition.

The coronavirus pandemic
This financial year ended after a year that had partly been spent in lockdowns due to coronavirus. The staff had been WFH or from the office on rotas. The charity had to quickly alter strategy and tactics (with no choice but to cancel many plans, including a launch event for Viva! Farming and to implement new campaigns and ways of reaching people) and we wish to thank our founder and director, Juliet Gellatley and her team for doing so with true grit, dedication, energy and for the campaigns that they created and implemented, with great success.

We also wish to again thank the merchandise team, especially Emily Coster, for adapting to the challenges and to the web and marketing teams, especially Faye Lewis, Roger Penarroya Zaldivar, Conor Haines and Dani Lawton for their multiple and successful marketing and web projects.

Veganism on the rise

Throughout this year, veganism continued to grow, as did the impressively increasing provision for plant-based foods from major retailers and restaurant chains. Viva! is reliant on all our fantastic supporters for our work and we thank you all so much for everything you do to help Viva! and our campaigns.

FINANCIAL REVIEW

The total income decreased from £1,573,229 (2021) to £1,202,019 (2022) due to a decline in the amount received from legacies. The legacy income is, of course, variable year on year and out of our control. This year, although lowered over 2021 by £463,303 to £212,394 it was still an important and substantial portion of income. There was a substantial increase in donations of £162,770 to £857,507 reflecting popular campaigns, join campaign, improved online journeys, and time spent re high donors; subs are reported as being substantially increased by 29% which partly reflects the improvement of the Join journey on web site and partly reflects the reassignment of monthly joins to this category.

Most notable campaigns in the year include the TV ad *Take Away the Meat*, which had a very strong traction with our supporters via SM and was seen by over 16 million people. This campaign attracted a match funder to the Crowd Fund appeal and Channel 4 doubled the amount raised. Also, all investigations gained national media coverage. Filming in Poland helping refugees with animals also gained strong support and media interest.

Due to the significant legacy income over the past five years, various strategies were put into place regarding expenditure to ensure that Viva! did its best to achieve its charitable aims. We stepped up our outreach in several important ways including doing more investigations, and launching major campaigns such as Vegan Now on the environmental impact of animal agriculture during COP 26, and continued to focus on improving our digital marketing and fundraising, improving our social media strategy and outreach.

However, clearly legacy income cannot be relied upon and the trustees are mindful of increasing expenditure to improve our effectiveness at reaching our objectives, without relying on continued legacy income - reviews frequently taking place and legacy income is increasing in the next financial year.

Gross income from merchandise sales decreased to £81,700 (from 99,929 in 2021). Purchasing behaviour largely returned to pre-pandemic patterns for FY 2022; the previous boost to online shopping was reversed, but this was not counteracted by sales at in person events as these were still not back to anything like the same levels. Other factors included clearing old stock (clothing) at reduced prices, while increasing other RRPs to maintain margins over rising costs, and the widely experienced drop in disposable income/increased cost of living also all played a part.

However, the net surplus from merchandise remained stable at £23,025. It is well known and well discussed that Viva! branded merchandise, books, guides and reports or the highly popular confectionary are not a source of large profits, but are invested in for other reasons (eg ease of going vegan; promotion of Viva!, bringing in people to the charity).

Total expenditure increased by 22% from £1,155,057 (2021) to £1,485,999 (2022). The main variation was due to Viva! creating, making and broadcasting the first vegan TV ad in the UK to over 16 million people. As you will see above from the review, this was a very busy and full year, and the expenditure reflects the increase in activities, events and campaigns to fulfil the objectives in a year with the decision to use income from legacies.

The governance costs were again kept to an absolute minimum.

Whilst we launch appeals that focus on specific areas of our work, most donations are expressly given for our general charitable purposes and are allocated to unrestricted funds. This enables our experienced and dedicated staff and trustees to direct funds where the need is greatest.

The Ukraine situation was unprecedented and a restricted fund was launched to help alleviate the emergency situation for Viva! Poland.

Plans for Future Periods

We remain vigilant as ever and are constantly reviewing how best to achieve our aims within our resources, mindful of reliance on legacies and grants.

Viva! had another incredibly busy year and full programme of campaigns, investigations, social media, publications and food and cookery.

We are focusing on more PR initiatives using national media and gaining more national coverage under new PR Manager, Rachel Stone. We will expand our extremely popular core activities exposing the cruelty of factory farming with our Head of Investigations, Lex Rigby and Campaigns team under the management of Laura Hellwig; and improve our marketing under Faye Lewis and PR under Rachel Stone, of such campaigns.

We will continue to look to reach men! We have launched a new Sports Guide and sports section of our web site and will develop the marketing of these resources.

Exciting is our project to produce a second ***Viva! Cookbook*** – written by Maryanne Hall, Food & Cookery Manager with photography by Rebel Recipes, who have much experience with professional cookbooks.

Our first Cookbook sold out, mainly in the first two years after publication. Obviously Viva! has the advantage of being in the position to promote a Cookbook to our own audience and has a very solid reputation in the vegan world. We aim for the Cookbook to be a staple in the vegan recipe book world.

We will continue to develop our Vegan Recipe Club and improve the web site and app. We will focus on SM for the VRC and invest in a staff member, Pia Werzinger to specialize in improving traction with the VRC.

We will analyse how we continue with investigations and adapt street action plans, aiming to create a new staff position to focus on local actions and support.

We will produce revised strategy plans on marketing the documentary Hogwood as we feel confident it will stream on Netflix.

Our major campaign focusing on how a vegan diet protects our planet and how animal agriculture is a main driver of global environmental collapse will move to its next phase. We will research and produce a campaign, *Eating the Earth* on how consuming farmed animals is a main cause of wildlife extinctions. It will include a new animation aimed at families, a new video aimed at older teenagers and people in their 20s for SM, a Week of Action (focusing on Swaps for Wildlife), a pop up restaurant, social media campaigns, La Burger Tour mark 3 will all feature. We will also look to initiate a campaign to get restaurants to feature thew carbon cost of the options on their menus. We have invested in a Campaigner focusing on the environment, Jasmine Clarke to take this campaign forward.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the board of trustees on 19 December 2022 and signed on its behalf by:



Justin Kerswell

.....
Trustee

Report of the Independent Auditors to the Trustees of
Viva!

Opinion
We have audited the financial statements of Viva! (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Moore

Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BA1 2PA

Date: 20/12/2022

Viva!

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	973,283	136,171	1,109,454	1,448,803
Other trading activities	3	88,759	-	88,759	113,649
Investment income	4	3,377	-	3,377	10,777
Other income		429	-	429	-
Total		1,065,848	136,171	1,202,019	1,573,229
EXPENDITURE ON					
Raising funds		112,762	3,017	115,779	135,080
Charitable activities	5				
General		1,215,970	154,250	1,370,220	1,019,977
Total		1,328,732	157,267	1,485,999	1,155,057
Net gains on investments		37,516	-	37,516	36,932
NET INCOME/(EXPENDITURE)		(225,368)	(21,096)	(246,464)	455,104
Transfers between funds	16	(54,763)	54,763	-	-
Net movement in funds		(280,131)	33,667	(246,464)	455,104
RECONCILIATION OF FUNDS					
Total funds brought forward		1,574,781	-	1,574,781	1,119,677
TOTAL FUNDS CARRIED FORWARD		1,294,650	33,667	1,328,317	1,574,781

The notes form part of these financial statements

Viva!

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	6,902	-	6,902	7,611
Investment property	11	340,000	-	340,000	763,207
		346,902	-	346,902	770,818
CURRENT ASSETS					
Stocks	12	38,247	-	38,247	48,088
Debtors	13	128,866	-	128,866	119,752
Cash at bank		882,034	33,667	915,701	677,420
		1,049,147	33,667	1,082,814	845,260
CREDITORS					
Amounts falling due within one year	14	(101,399)	-	(101,399)	(41,297)
NET CURRENT ASSETS		947,748	33,667	981,415	803,963
TOTAL ASSETS LESS CURRENT LIABILITIES		1,294,650	33,667	1,328,317	1,574,781
NET ASSETS		1,294,650	33,667	1,328,317	1,574,781
FUNDS	16				
Unrestricted funds				1,294,650	1,574,781
Restricted funds				33,667	-
TOTAL FUNDS				1,328,317	1,574,781

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2022 and were signed on its behalf by:

Justin Kerswell

.....
Trustee

The notes form part of these financial statements

Viva!

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	(222,968)	372,376
Net cash (used in)/provided by operating activities		(222,968)	372,376
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,280)	(681)
Purchase of investment property		(302,484)	(427,306)
Sale of investment property		763,636	-
Rent received		3,250	10,680
Interest received		127	97
Net cash provided by/(used in) investing activities		461,249	(417,210)
Change in cash and cash equivalents in the reporting period		238,281	(44,834)
Cash and cash equivalents at the beginning of the reporting period		677,420	722,254
Cash and cash equivalents at the end of the reporting period		915,701	677,420

The notes form part of these financial statements

Viva!

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(246,464)	455,104
Adjustments for:		
Depreciation charges	3,989	5,227
Gain on investments	(37,516)	(36,932)
Profit on disposal of fixed assets	(429)	-
Interest received	(127)	(97)
Rent received	(3,250)	(10,680)
Decrease in stocks	9,841	9,523
Increase in debtors	(9,114)	(52,628)
Increase in creditors	60,102	2,859
Net cash (used in)/provided by operations	(222,968)	372,376

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank	677,420	238,281	915,701
	677,420	238,281	915,701
Total	677,420	238,281	915,701

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern
The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are not material uncertainties about the charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period on which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Income
Income from the 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.

Interest Receivable
Interest of 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.

1. ACCOUNTING POLICIES - continued

Legacy Income
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 to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or part, is only considered profitable 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.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 5 years

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. 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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	857,507	694,737
Legacies	212,394	675,697
Grants	8,000	55,891
Subscriptions	31,553	22,478
	1,109,454	1,448,803

£6,740 (2021 : £55,891) grant income was received during the year as part of the Government's Covid Job Retention Scheme.

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	-	1,652
Shop income	81,700	99,929
Advertising	60	1,082
Raffle	6,999	10,986
	88,759	113,649

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Rents received	3,250	10,680
Deposit account interest	127	97
	3,377	10,777

The notes form part of these financial statements

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Auditors' remuneration	5,500	4,750
Depreciation	3,990	5,228

TOTAL EXPENDITURE

	Raising Funds	Charitable Activities	2022 Total
	£	£	£
Staff costs	-	654,918	654,918
Campaigns	-	310,839	310,839
Festivals and events	-	6,501	6,501
Merchandise costs	58,675	-	58,675
Other direct costs	-	137,925	137,925
Support and governance costs (see note 6)	57,104	260,038	317,142
Total expenditure	115,779	1,370,220	1,485,999

Governance costs totalled £5,500 (2021: £4,750)

Prior year comparative	Raising Funds	Charitable Activities	2021 Total
	£	£	£
Staff costs	-	632,346	632,346
Campaigns	-	168,362	168,362
Festivals and events	-	(4,799)	(4,799)
Merchandise costs	73,306	-	73,306
Other direct costs	-	30,302	30,302
Support and governance costs (see note 6)	61,774	193,766	255,540
Total expenditure	135,080	1,019,977	1,155,057

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Staff costs	654,918	632,346
Premises costs	73,077	53,321
Other admin	30,205	13,196
IT software	9,715	13,933
Web costs	10,209	14,072
Depreciation	3,990	5,228
Postage	27,732	29,805
Motor & Travel	23,104	5,998
Equipment hire	4,597	2,243
Audit & Accountancy	15,933	15,942
Professional fees	15,817	17,093
Festivals & events	6,501	(4,799)
Campaigns	310,838	168,362
Other direct costs	137,925	30,302
Freelancers	45,659	22,935
	1,370,220	1,019,977

The notes form part of these financial statements

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

Support and governance costs

	Method of allocation	Raising funds £	Charitable activities £	2022 Total £
Premises costs	Direct	-	73,077	73,077
Other admin	Direct	-	30,205	30,205
IT software and consumables	Direct	-	9,715	9,715
Web costs	Direct	-	10,209	10,209
Depreciation	Direct	-	3,990	3,990
Postage	Direct	57,104	27,732	84,836
Motor and travel	Direct	-	23,104	23,104
Equipment hire	Direct	-	4,597	4,597
Audit and accountancy fees	Direct	-	15,933	15,933
Professional fees	Direct	-	15,817	15,817
Freelancers	Direct	-	45,659	45,659
		57,104	260,038	317,142

Prior year comparative	Method of allocation	Raising funds £	Charitable activities £	2021 Total £
Premises costs	Direct	-	53,321	53,321
Other admin	Direct	-	13,197	13,197
IT software and consumables	Direct	-	13,933	13,933
Web costs	Direct	-	14,072	14,072
Depreciation	Direct	-	5,227	5,227
Postage	Direct	61,774	29,805	91,579
Motor and travel	Direct	-	5,998	5,998
Equipment hire	Direct	-	2,243	2,243
Audit and accountancy fees	Direct	-	15,942	15,942
Professional fees	Direct	-	17,093	17,093
Freelancers	Direct	-	22,935	22,935
		61,774	193,766	255,540

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	581,688	560,894
Social security costs	49,263	46,502
Other pension costs	23,967	24,950
	654,918	632,346

Key management personnel

The key management personnel of the charity comprises the Trustees, Director, Deputy Director, Associate Director and Comms Manager. The total employee remuneration of the key management personnel paid by the charity was £174,881 (2021 £156,160).

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Average head count	22	23

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,390,558	58,245	1,448,803
Other trading activities	113,649	-	113,649
Investment income	10,777	-	10,777
Total	1,514,984	58,245	1,573,229
EXPENDITURE ON			
Raising funds	104,668	30,412	135,080

The notes form part of these financial statements

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
General	964,155	55,822	1,019,977
Total	1,068,823	86,234	1,155,057
Net gains on investments	36,932	-	36,932
NET INCOME/(EXPENDITURE)	483,093	(27,989)	455,104
Transfers between funds	(19,581)	19,581	-
Net movement in funds	463,512	(8,408)	455,104
RECONCILIATION OF FUNDS			
Total funds brought forward	1,111,269	8,408	1,141,654
TOTAL FUNDS CARRIED FORWARD	1,574,781	-	1,574,781

The notes form part of these financial statements

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2021	54,399
Additions	3,280
Disposals	(2,031)
At 31 March 2022	55,648
DEPRECIATION	
At 1 April 2021	46,788
Charge for year	3,989
Eliminated on disposal	(2,031)
At 31 March 2022	48,746
NET BOOK VALUE	
At 31 March 2022	6,902
At 31 March 2021	7,611

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2021	763,207
Additions	302,484
Disposals	(763,207)
Revaluation	37,516
At 31 March 2022	340,000
NET BOOK VALUE	
At 31 March 2022	340,000
At 31 March 2021	763,207

Fair value at 31 March 2022 is represented by:

	£
Valuation in 2022	340,000

On 27th June 2021 a residential property at 171 South Street, Taunton, was purchased as an investment for a total cost of £302.7k. This property was valued by Webbers Estate agents at the 31 March 2022 year end to be worth £340k.

12. STOCKS

	31.3.22	31.3.21
	£	£
Stocks	38,247	48,088

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	12,083	4,358
Other debtors	857	8,010
VAT	8,836	17,117
Prepayments and accrued income	107,090	90,267
	128,866	119,752

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	66,151	21,734
Taxation and social security	13,585	11,941
Other creditors	21,663	7,622
	101,399	41,297

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	26,400	26,400
Between one and five years	105,600	105,600
In more than five years	-	26,400
	132,000	158,400

16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	1,574,781	(225,368)	(54,763)	1,294,650
Restricted funds				
Takeaway the Meat - TV and Production	-	(12,814)	12,814	-
Takeaway the Meat - TV and Broadcast Crowdfund	-	(41,949)	41,949	-
Ukraine	-	33,667	-	33,667
	-	(21,096)	54,763	33,667
TOTAL FUNDS	1,574,781	(246,464)	-	1,328,317

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,065,848	(1,328,732)	37,516	(225,368)
Restricted funds				
Furlough Grant	6,740	(6,740)	-	-
Takeaway the Meat - TV and Production	24,232	(37,046)	-	(12,814)
Takeaway the Meat - TV and Broadcast Crowdfund	39,362	(81,311)	-	(41,949)
Ukraine	65,837	(32,170)	-	33,667
	136,171	(157,267)	-	(21,096)
TOTAL FUNDS	1,202,019	(1,485,999)	37,516	(246,464)

The notes form part of these financial statements

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds					
General fund	1,133,246	(21,977)	483,093	(19,581)	1,574,781
Restricted funds					
Hogwood Campaign	8,408	-	(16,883)	8,475	-
Billboards Appeal	-	-	(11,106)	11,106	-
	8,408	-	(27,989)	19,581	-
TOTAL FUNDS	1,141,654	(21,977)	455,104	-	1,574,781

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,514,984	(1,068,823)	36,932	483,093
Restricted funds				
Hogwood Campaign	280	(17,163)	-	(16,883)
Billboards Appeal	2,074	(13,180)	-	(11,106)
Furlough Grant	55,891	(55,891)	-	-
	58,245	(86,234)	-	(27,989)
TOTAL FUNDS	1,573,229	(1,155,057)	36,932	455,104

17. RELATED PARTY DISCLOSURES

The charity considers the company, Viva! (Bristol) Ltd a related party. One of the trustee's of the charity, Mr J Carter, is the father of the director of Viva! (Bristol) Ltd. During the year, rent of £31,680 (2021: £30,439) was paid to Viva Bristol Ltd. There were no amounts outstanding at year end in either period.

The charity considers the company, Viva! Campaigns Ltd a related party. One of the trustee's of the charity, Mr J Carter, is the father of the director of Viva! Campaigns Ltd. There were £Nil (2021: £8,010) outstanding in other debtors at year end.

The charity considered the company, Viva! Poland a related party. One of the directors of the charity, Ms J Gellately, is a trustee of Viva! Poland. There were donations of £24,926 (2021 : £Nil) paid over to Viva! Poland during the year in connection with the Ukraine appeal.

18. CONTINGENT ASSETS

After the year end, an amount of £995,541 (2021 : £18,675) of legacies were received. These amounts have not been accrued into the year ended 31 March 2022 as the conditions for recognition have not been met at the balance sheet date.

VIVA!

England & Wales - Charity number 1037486

Accounts

REGISTERED CHARITY NUMBER: 1037486

Viva!

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2021

for

Viva!

Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BA1 2PA

Viva!

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for the Year Ended 31 March 2021

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Viva!

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1037486

Registered office
8 York Court
Wilder Street
Bristol
BS2 8QH

Auditors
Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BA1 2PA

Viva! changed its governing structure from individual trustees of a trust to:

Corporate trustee
After taking legal advice, it was decided to change the governing trustee structure so that the trust deed terms changed (approved by the Charity Commission) so that the trustees would no longer be charity trustees, but would be directors of a newly formed guarantee company. From Sept 2020 Viva! has a corporate trustee, Viva! Trustee Limited, of 8 York Court, Bristol, United Kingdom, BS2 8QH, a company limited by guarantee incorporated in England & Wales with company number 12707019, being and acting as the sole corporate trustee of Viva! registered charity number 1037486. The trustees became its board of directors, for ease of terminology these will be referred to as the Trustees in this report.

Board of Directors of Viva! Trustee Ltd
Louise Alison Rose Carter (appointed 7/9/20)
Justin Alexander Kerswell (appointed 7/9/20)
Rhiannon Amy Purnell (appointed 9/11/20)
Michael Mansfield QC (resigned 4/2/21)

Trustees of Viva! charity, before changing structure to having a corporate trustee:
Louise Alison Rose Carter (resigned 7/9/20)
Justin Alexander Kerswell (resigned 7/9/20)
Michael Mansfield QC (resigned 7/9/20)

All resigned 7/9/20 as on 7/9/20 the company, Viva! Trustee Ltd (VTL), became the trustee of the charity.

Investment Powers
The Trust Deed authorises the Trustees to make and hold investments using the general funds of the Charity, and the Trustees continued to choose to have investments in two small properties for which the charity gained rent. They also chose to put these properties on the market deeming it a wise time to sell them. Property (rented out) is judged to be more financially beneficial than bank accounts and with very low risk.

Directors of Viva! trustee Ltd Induction and Training
All the directors of Viva! Trustee Ltd (called 'the trustees' in this report) are very familiar with the work of Viva! having either served as trustee for a number of years or formerly being deputy director or online manager and having all been given educational training in all aspects of its work. All directors have been/are involved in its voluntary work.

Also, trustees are encouraged to do voluntary work and short educational training courses about Viva!'s work which new staff partake in. These are led by the charity's director and involve meeting staff and being given a review of their work. Trustees are also given the main documents which set out the aims of the charity, obligations of trustees and information on the financial position of the charity. Trustees are also encouraged to read Charity Commission materials.

Risk Management
The director, along with the trustees, have reviewed the major risks to the charity and the risk review is updated annually.

Viva! Reserves Policy
The trustees have established a policy whereby the unrestricted reserves not committed held by the charity should cover six to 12 months of expenditure. Total reserves were £1,574,781 (unrestricted funds) in line with this policy.

Organisational Structure
Viva! has one corporate trustee, Viva! Trustee Ltd, which as shown above, has three directors (called trustees in this report). They meet with the founder & director quarterly and are responsible for the strategic direction and policy of the charity.

The trustees come from a variety of backgrounds which help the charity – from charity deputy director to online specialist to former special needs teaching.

A scheme of delegation is in place and the day to day responsibilities of Viva! lie with its founder & director.

Day to day overall responsibility is delegated to Juliet Gellatley, Founder & Director of Viva!, who in turn delegates responsibility to the senior management team. The key member of staff relating to strategic direction and effectiveness is Juliet Gellatley. Key staff who implemented the strategies and helped monitor effectiveness throughout most of this financial year include Tony Wardle, Associate Director, Laura Turner, Office Manager; Faye Lewis, Comms Manager; Laura Hellwig, Campaigns Manager; Dr Justine Butler, Viva! Health Manager and Emily Coster, Retail Manager.

Viva! also works with Viva! Campaigns Ltd which is a non-profit company which undertakes work to investigate farmed animal cruelty. Viva! also shares information with Viva! Poland and vice versa to the mutual benefit of both groups.

How pay is governed at Viva!

The trustees are responsible for Viva!'s salary policy, reviewing pay once a year. Meetings are also attended by the Founder & Director, except for where her salary is discussed.

Our principles are to pay our staff a fair salary that is competitive within the charity sector, appropriate to location, proportionate to the complexity and responsibility of each role, and in line with our charitable objectives. We aim to ensure that pay reflects performance by rewarding strong performers the most and weaker performers the least, while supportively managing performance improvement. We meet national pay standards, and provide all paid staff with a living wage.

Viva! clearly advertises the rate of pay when advertising new job positions.
To help implement our policy, we monitor charity sector salary trends through charity salary surveys.

Fundraising and GDPR

Viva! has invested considerable time and energy into assuring the charity is GDPR compliant. We have a GDPR Working Party with key staff. Viva! has robust measures in place on how we contact supporters/potential supporters and how they can change the way they hear from us.

Viva! has always, and continues, to ensure that fundraising methods, largely via direct postal mail and digital mail, where supporters are concerned, gives a maximum return on investment and builds loyal and positive relationships with supporters, reflecting best practice within the sector. We had no complaints about fundraising methods in this financial year.

Viva!'s fundraising work is carefully planned to ensure that we treat our supporters and members of the public with respect and care. We have an in-house team dedicated to ensuring our ongoing compliance with data protection legislation and we have robust processes for dealing with complaints or objections about how our activities as a charity are conducted, as well as for ensuring that those who do not wish to be contacted are effectively removed from our mailing lists. Queries about privacy or fundraising are always dealt with by staff with expertise in those areas. Viva! does not contract out fundraising activities, engage in activities which risk our supporters' privacy or risk being considered overly persistent (such as street or telephone fundraising) and we do all we can to ensure that our supporters' data is used in accordance with the principles of GDPR, particularly those of 'lawfulness, fairness and transparency' and data and purpose minimisation. We are continually improving our data security and privacy processes. Our fundraising messages are carefully planned to ensure that they focus on the benefits to either our supporters or to the causes that they support and we do not engage in high-pressure sales tactics. Viva! relies on the goodwill of its supporters and their investment in our cause. We place the highest importance on our supporters' privacy and the protection of their data.

Objectives and Activities

Viva!'s objectives are to advance the education of the public in all aspects of veganism and vegan diets. The main areas Viva! covers are therefore how and why veganism protects animals and the environment; and promotes good human health. Viva! also helps people change.

Our objectives are also to advance the education of the public by promoting and disseminating research into cruelty to animals and related environmental issues. Viva! also aims to prevent or suppress cruelty to animals.

The trustees keep in mind the Charity Commission's guidance on public benefit which for Viva! includes:

- The advancement of animal welfare
- The advancement of health
- The advancement of environmental protection

Achievements and Performance

To further Viva!'s objectives we launch consumer based campaigns to educate the public about:

- How consuming animals and animal products harms animals, the environment and our health
- How going vegan or on the path towards it protects animals, the environment and human health
- How to become vegan

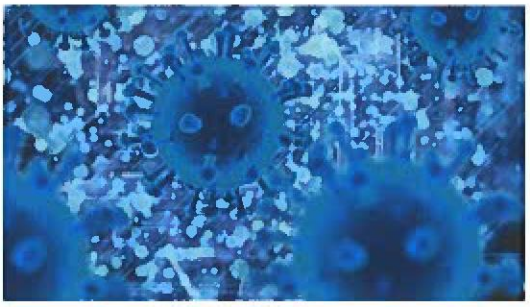
Campaign strategy concerns involve many factors such as which messages have the most impact within often challengingly small budgets; most impact can be measured in different ways including audience reach, impact on individuals, levels and types of response to specific direct marketing offers or appeals and so forth. There are cost implications to measuring aspects of success eg surveys are expensive, particularly detailed ones for internal rather than media use.

Viva!'s objectives means that we work on a wide variety of topics, requiring different expertise and sometimes high level academic expertise as well as an ability to bring complex issues to the layperson in an entertaining/informative fashion. We campaign and educate on animals, health and the planet. Our substantial fourth arm helps people change and involves finding ways to make it as easy as possible within various constraints, for people to go vegan or travel along the road of compassion.

2021 was a very busy year with many activities achieving these objectives:

Viva! review 1 April 2020 to 31 March 2021

In the year that brought us a devastating global pandemic and much uncertainty, here at Viva! we have continued our fight for animals – launching innovative campaigns to raise awareness about the spread of disease on factory farms and releasing an exciting new seven-day vegan meal programme to inspire positive change.



By late March the coronavirus pandemic gained enough momentum to essentially shut down the entire country, so we entered the new financial year having already published a number of articles on the links between pandemics and the trade in wildlife and factory farming, we pulled our resources together and released a comprehensive Covid-19 section on our website.

3 in 4 campaign launch

We began work on a new campaign, called **3 in 4**, to spotlight the shocking statistic that three out of every four of the world's new or emerging infectious diseases come from animals. The number is increasing directly due to the way animals are exploited for food and wild habitats encroached upon.

We launched five videos viewed by almost 5 million people!



We published a one minute video on the origins of coronavirus which was viewed 1.1 million times. We then launched another video, *Shocking Facts about the Origins of Pandemics*, making the connection between eating meat, the decimation of wildlife, factory farming and disease outbreak. In just 2 weeks it was viewed by 1.5 million people.

What Have Pandemics Got to do with Animals? then won an award. Spurred on by the incredible reach of our *3 in 4* campaign, we made a further two videos, *Confined in Lockdown* and the *Cost of Lockdown* – with a further 1 million people choosing to watch them throughout.

The Independent published our open letter, signed by 10 scientists and campaigners, warning that factory farms and wildlife markets provide the perfect conditions for disease to thrive and transmit to humans. Our director, Juliet wrote an opinion piece urging for more people to go vegan; and we gained coverage from the *Daily Mail*, the biggest online news platform in the world.

- We organised a digital photo call to help spread the word. It went viral! We were thrilled with how many people took part in the social media storm, including Viva! Patrons and celebrities Heather Mills, Peter Egan, Jasmine Harman and Wendy Turner-Webster.
- Keen to give our supporters more actions to take, we set up an appeal to Boris Johnson, backed by comedian Ricky Gervais, urging the UK government to *End Factory Farming Before It Ends Us.*
- To help people go and be vegan during lockdown, we launched weekly cookery demonstrations by Helen Wilson of Viva!'s Vegan Recipe Club – covering everything from DIY Indian takeaways to a masterclass on tofu.



Calvesley Farm investigation

As lockdown restrictions began to ease in May, Campaigns' and other brave investigators set off to work again capturing disturbing footage inside two farms supplying pig meat to Morrisons. Workers were filmed brutally killing young piglets by slamming their tiny heads into the concrete floor, mutilating others and leaving dead animals out in the open.

The investigation reiterating the fact that supermarket welfare claims and regulatory bodies such as Red Tractor, who as a result of the investigation suspended the farm from their membership scheme, are nothing more than a façade for the horrendous reality of intensive factory farming.

Morrisons refused to take responsibility or acknowledge Calvesley and Whiteshoot farms as their suppliers but action was taken by the Yattendon Estate office, who own the land Calvesley Farm is housed on. The manager of the estate confirmed that they were launching legal proceedings to *"get the buildings [at Calvesley Farm] vacated in the quickest time possible"* – with the rumoured intention to demolish the entire Calvesley site. Several months later, the Estate confirmed that they were demolishing the pig farm and we took video footage and made a video to show this was true! What a victory!

Flat House Farm cruelty exposed

Hot on the heels of the Morrisons exposé came another, more shocking look at 'high welfare' pig farming in the UK. This marked the launch of our long term campaign, *End Factory Farming Before It Ends Us.* Undercover investigators captured a catalogue of disturbing scenes and used hidden cameras to film some of the farm's handling practices at Flat House Farm in Leicestershire. The team discovered animals had a range of serious ailments causing acute pain – including bleeding hernias, prolapses, deformed trotters, rectal strictures and pot bellies.

We released the footage captured at Flat House Farm, gaining national media coverage in the *Daily Mail, The Sun, BBC News* and our Head of Investigations, Lex Rigby was interviewed on regional TV News and national radio.

Since the release of the investigation Red Tractor suspended the farm, claiming to be 'appalled' by the barbaric conditions we captured. This was covered by BBC Radio 4's *Farming Today.*

Our director, Juliet confronted the owner of this appalling farm where pigs are in purgatory – and our film, The Flat House Factory, reached over two million people.

Salmon farming cruelty exposed

For some time we've wanted to launch an investigation into fish farming and September 2020 provided the perfect opportunity for our investigators to visit a number of salmon farms in the Highlands. There, they discovered a hidden industry that is pouring tonnes of formaldehyde in Lochs and which forces salmon to live in overcrowded pens where they are being eaten alive by sea lice.

Farmed salmon are kept in overcrowded sea pens which provide a breeding ground for sea lice. In severe cases lice consume the flesh around the fish's' head and neck area right down to the bone, causing immense suffering and stress for the fish. We knew this was a story we had to share with the public.

Featuring as an exclusive in the Daily Mirror, we were delighted that our investigation gained the national coverage it deserved. Many consumers were not only appalled at the conditions these creatures are forced to endure, but were also surprised that all Scottish salmon is intensively farmed.

Turkey cruelty highlighted in factory farms

At the end of the year, as part of our overarching campaign *End Factory Farming Before It Ends Us*, intrepid undercover investigators exposed turkey farming of major operators, Gressingham and Avara Foods. They supply most UK supermarkets.

Investigators revealed shocking scenes of suffering and a total disregard for animal welfare. Most shockingly, investigators recorded birds being ruthlessly kicked more than 218 times while being herded for slaughter. The cramped, unsanitary conditions on these farms are a breeding ground for disease. As we continue to navigate our way through a global pandemic the risks surrounding factory farming are becoming ever more apparent.

Viva! used the footage to gain an exclusive in *The Independent* – to reach their readers, just in time for Christmas.

Juliet Gellatley Wins P.E.A Award

We were delighted that our director, Juliet Gellatley, received the 'Vegan Award' at The People, Environment, Achievements (P.E.A) Awards – the UK's biggest green award that celebrates sustainability heroes from every sector. Viva! has been at the forefront of the vegan movement for over 25 years now and it's fantastic for our hard work for the animals and the environment to be recognised.

Jarvis Smith, co-founder of the P.E.A Awards said: *"Juliet has been leading the charge for the vegan movement for over 25 years, I can only imagine the resistance she may have come across in that time yet she has stayed true to her purpose. As a vegan myself, and witnessing the unconscious cruelty to animals especially in factory farming, Juliet is a HERO for being a pioneer in making this a mainstream issue. Keep up the good work Juliet, you really deserve this award."*

Our New Website

A big part of 2020 for Viva! was developing and launching our fantastic new website! It has been a huge undertaking but we were delighted to present the new site packed with vibrant and beautiful photography and practical information on all elements of veganism. Our new site presents the four key areas of our work; Viva! Animals, Viva! Health, Viva! Planet and Viva! Lifestyle.

This was a mega project involving our whole staff – with special thanks to Roger Penarroya Zaldivar, our web manager, Conor Haines and Nick Hallows, our web content editors and Roisin McAuley, Head of Communications. Thanks to Louisa Kendal for her social media support throughout the year.



Zoonoses report

In May we published our Zoonoses report, written by Viva!'s senior researcher and writer, Dr Justine Butler, explaining how most new and emerging infectious diseases come from animals, including SARS, MERS, Ebola and AIDS. We revealed why factory farms could be the source of the next pandemic and looked at the hot topics of antibiotic resistance and avian influenza. This led to several media and podcast interviews.

Slash the Risk

Following our huge success with our thought-provoking billboards in spring, we knew that we needed to get out another key message as the country continued to suffer from Covid-19. Neither the media nor the government were telling us one easy way in which we could protect ourselves as much as possible from severe Covid-19, so we stepped in.

In November our *Slash the Risk* campaign launched with 80 billboards around the country. It was a two-pronged campaign, saying:

1. You can slash your risk of *severe* Covid-19 by going vegan.
2. We can slash the risk of future pandemics by ending factory farming.

Our website lists the risk factors for Covid-19 and provides the scientific evidence why going vegan can help. Alongside Viva! Health researcher Veronika Charvátová – our director, Juliet hosted a lively Q&A session on Zoom with 100 participants. And gave almost 20 radio interviews! We distributed 40,000 campaign leaflets too!

15 experts signed a letter in the *Sunday Times* calling for the government to promote veganism as the cheapest and most effective way to stop pandemics and reduce the risk of *severe* Covid-19.





Viva! LIFESTYLE

While the nation was in lockdown the Vegan Recipe Club's Helen Wilson used her culinary skills to deliver a tantilising series of live cookery demonstrations on Facebook. Covering a whole host of cuisines including Best DIY Burgers, Tofu Masterclass and Homemade Indian Takeaway she attracted thousands of viewers and inspired them to get creative in the kitchen – vegan style! And Maryanne Hall, VRC's manager, sent out weekly recipes for lockdown.

As lockdown restrictions eased, in October we launched our exciting campaign *V7* – a brand new one week food challenge, led by our PR Manager Siobhan Dolan. Users sign up to receive a complete vegan shopping list with seven days of super recipes for breakfast, lunch and dinner. Daily emails show you how incredibly easy and delicious vegan food can be. Designed specifically for meat eaters, meat reducers and those interested in trying veganism but don't know where to start – *V7* is easy, tasty and simple!



Feed the Homeless

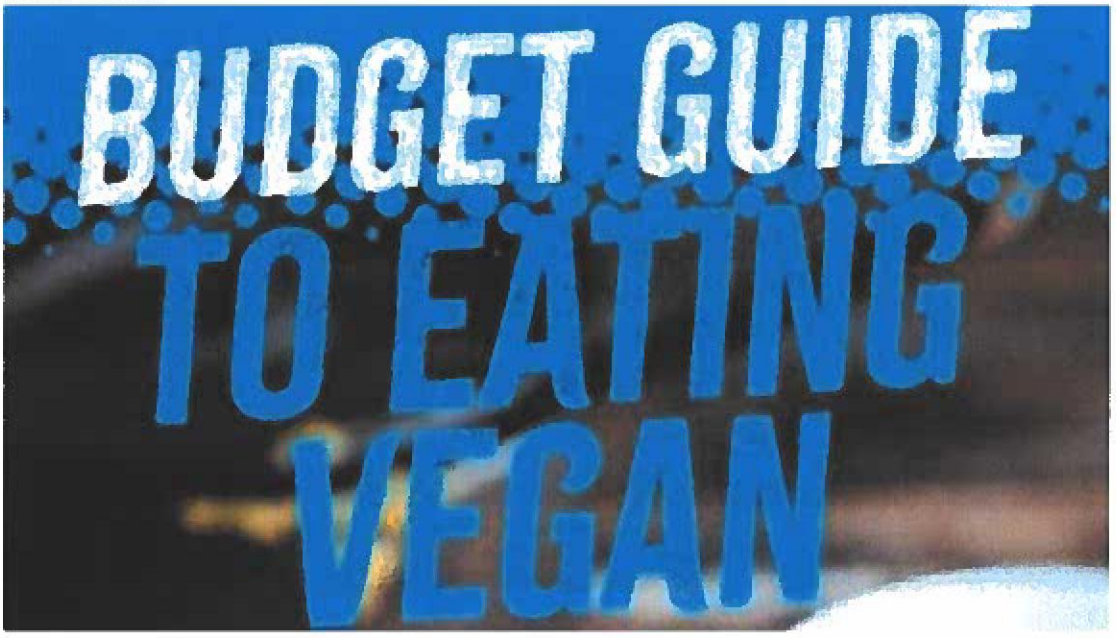
Over the course of November, Viva! teamed up with Million Dollar Vegan to provide and distribute 2,000 vegan meals. As the country went into a second lockdown, Viva! was dropping off meals at various different charities and shelters to help people who had been severely impacted by the pandemic.

It was extremely rewarding to be able to help those in need as much as we could over this difficult time, and several of the charities we worked with were really pleased to have vegan food delivered to them so that they were able to cater for the vegetarians and vegans who relied on their services while also providing people with healthy meals.



Vegan Recipe Club – Vegan on a Budget

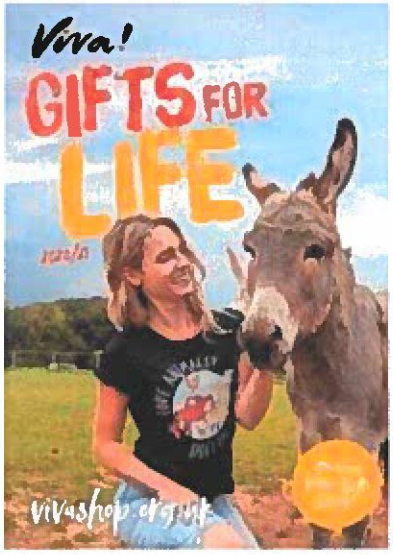
Throughout the year, the Vegan Recipe Club has pumped out countless delicious recipes and cookery demonstrations – designed to help the public go vegan during lockdown, with thanks to Maryanne Hall and Helen Wilson.



We produced a new leaflet – the *Budget Guide to Eating Vegan* which dispels any misconception that veganism has to be expensive. Learning to cook your own fresh, plant-based dishes from scratch is exciting, rewarding and may even save you money. The guide sits alongside our popular *Student Guide to Eating Vegan*, perfect for students who don't have the time or money to prepare meals from scratch, featuring quick meals like 10-minute one-pot pad thai.
We also launched a video promoting our *Deliciously Vegan Christmas* Guide, which has been watched by over 57,000 people on YouTube alone.

Hogwood: a modern horror story
Our documentary on Amazon prime and Google Play continued to be promoted and won several more awards. We worked very hard to get it shown on Netflix and this paid off – it is being aired on Netflix from April 22!

Gifts for Life and Viva!life



Throughout lockdown our enthusiastic merchandise team were determined to send your orders out promptly. They worked exceptionally hard in challenging times. A big thank you to Emily Coster, merchandise manager and her team, Alice, Dani, Jem and also later, Renata.
Also a big thank you to Laura Turner and her team for coping so well in challenging times in sending out thousands of packs and information.

We kept in touch with our supporters throughout the year with our popular magazine, *Viva!life*, edited by Tony Wardle.

Covid threw up many challenges, but Viva! adapted its campaigns, outreach and merchandise quickly and efficiently to ensure success through this strange period. For many, the global pandemic has been a wakeup call and caused them to question the undeniable relationship between our health, the way we treat animals and the wellbeing of our planet.

The coronavirus pandemic

This financial year ended after a year that had largely been spent in lockdowns due to coronavirus. The staff had been WFH or from the office on rotas. The charity had to quickly alter strategy and tactics (with no choice but to cancel many plans and events and to implement new campaigns and ways of reaching people) and we wish to thank our founder and director, Juliet Gellatley and her team for doing so with true grit, dedication, energy and for the campaigns that they created and implemented, with great success.

We also wish to again thank the merchandise team, especially Emily Coster, for adapting to the challenges and to the web and marketing teams, especially Roger, Conor, Roisin and contents teams, as well as editors and proof readers, for positively undertaking one of our biggest projects – we completed the work on creating a completely newly designed website with major new content.

Veganism on the rise

Throughout this year, veganism continued to grow, as did the impressively increasing provision for plant-based foods from major retailers and restaurant chains. Viva! is reliant on all our fantastic supporters for our work and we thank you all so much for everything you do to help Viva! and our campaigns.

Financial Review

The total income decreased from £1,726,234 (2020) to £1,573,229 due to a decrease in legacies. The legacy income is, of course, variable year on year and out of our control. This year, although lowered over 2020 by £265,931 to £675,697, it was still an important and substantial portion of income. There was an increase in donations of £41,760 to £694,735 reflecting popular campaigns, join campaign, improved online journeys, and time spent re high donors; subs also increased partly reflecting the improvement of the Join journey on web site.

Most notable campaigns in the year include *3 in 4*, which related directly to Covid and had a particularly high national press coverage. This campaign attracted several high donations and two grants. Also, all investigations gained national media coverage but particularly Flat House pig farm whose appeal did particularly well. The complete lack of hygiene and cruelty on these 'mega' factory farms were of particular interest to media and public, especially in the light of factory farm conditions being a major concern to international health bodies in view of their being a major cause of mutating viruses and antibiotic resistant bacteria.

Due to the significant legacy income over the past five years, various strategies were put into place regarding expenditure to ensure that Viva! did its best to achieve its charitable aims. We stepped up our outreach in several important ways including doing more investigations, quite a feat in the circumstances of Covid, and major campaigns such as launching *End Factory farming Before It Ends Us*, and focused on improving our digital marketing and fundraising, improving our social media strategy and outreach.

However, clearly legacy income cannot be relied upon and the trustees are mindful of increasing expenditure to improve our effectiveness at reaching our objectives, without relying on continued legacy income in the next financial year - reviews frequently taking place.

Gross income from merchandise sales increased significantly to £99,929 but merchandise costs also significantly increased. However, the net income still increased from £17,316 to £26,623 which was quite a feat in a lockdown year with staff on rotas for mailing out goods. It is well known and well discussed that Viva! branded merchandise, books, guides and reports or the highly popular confectionary are not a source of large profits, but are invested in for other reasons (eg ease of going vegan; promotion of Viva!, bringing in people to the charity). This year the merchandise team quickly adapted the range to help sales through the pandemic.

Fundraising event income dropped significantly due to the pandemic and all the events being cancelled.

Total expenditure decreased only slightly from £1,263,190 (2020) to £1,155,057 (2021). Considering the pandemic and its effect on fundraising events and outreach and campaigns outreach events, Viva! performed well, its slight drop in income being due to legacy decrease in income, not in our control. As you will see above from the review, this was a very busy and full year, and the expenditure reflects the increase in activities, events and campaigns to fulfil the objectives in a year with the decision to use income from legacies.

The governance costs were again kept to an absolute minimum.

Whilst we launch appeals that focus on specific areas of our work, most donations are expressly given for our general charitable purposes and are allocated to unrestricted funds. This enables our experienced and dedicated staff and trustees to direct funds where the need is greatest.

Plans for Future Periods

We remain vigilant as ever and are constantly reviewing how best to achieve our aims within our resources, mindful of reliance on legacies and grants.

Viva! had another incredibly busy year and full programme of campaigns, investigations, social media, publications and food and cookery.

Clearly, covid has not gone away and so we are acting within associated restrictions, again altering plans regarding how we campaign and reduced outreach due to cancelled festivals and events. We will look at major PR initiatives using national media and gaining more national coverage through

OpEds. We will expand our extremely popular core activities exposing the cruelty of factory farming and improve our marketing and PR of such campaigns.

We will look to reach men! It has been challenging to gain the finances to move away from our main target audience to a male-focused campaign and strategy but we will launch a new Sports Guide; look to gain funds for a Sports video ad aimed at young adult males and produce a marketing strategy to attract more young men to the benefits of veganism.

We will adapt our Vegan Recipe Club such that we produce cookery demos specifically for lockdown by zoom. We will provide campaign launches and webinars, live talks and Q&As via Zoom and other platforms. We will increase our reach via mediums such as Podcasts and radio. We will focus ever more on social media.

We will analyse how we continue with investigations and adapt street action plans.

We will produce revised strategy plans on marketing the documentary Hogwood.

We will use the lockdown period to help ensure a major amount of content is researched, written, proofed and edited for the new web site, as well as the migration of thousands of pages take place and to launch the new viva.org.uk.

We will forge ahead with the development and launch of a new system of customer relationship management service.

A major campaign will focus on how a vegan diet protects our planet and how animal agriculture is a main driver of global environmental collapse – including animation, video, billboards, street action where possible, social media campaigns, La Burger Tour. The next financial year will see COP26 hosted in Glasgow and our environmental campaign will be boosted during this period.

We will look at the major barriers to becoming vegan and if possible, do a city tour breaking the food barriers and showcasing vegan swaps. We will aim to have the food sponsored by the manufacturers. We will produce a strategy around the campaign also including a consumer friendly video for the tours and for boosting on SM.

Covid-19
The situation re: Covid 19 was reviewed frequently and a policy implemented to ensure it would continue to be so, including (but not exclusively);

Staff
Review staffing weekly throughout lockdown and then at least monthly. Furlough where needed. Rota furloughed staff where possible to be fair and so staff kept in touch with work. Teams to hold weekly zoom conferences. Managers report to the director re: adaptations made and needed for WFH to be successful.

Viva!

Report of the Trustees
for the Year Ended 31 March 2021

Office
Keep office open throughout main lockdown – minimising staff as per govt guidelines. This policy aims to protect staff as much as possible. Stop visitors during main lockdown.
Post lockdown – office open and more staff WFO with those vulnerable WFH. Able to change policy to most WFH almost instantly.

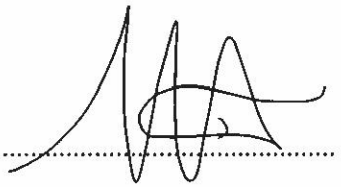
Equipment
All staff who need equipment to WFH – achieved at start of lockdown. Investment minimal as most already set up with apt laptops/PCs/webcams/speakers. Developed strategy to minimise hacking and maximise ability to access apt files. All staff WFH able to do so efficiently.

Merchandise
Review impact of merchandise sales and adapt buying to items more likely to sell.
To be continued throughout lockdown. Review monthly post lockdown – impact of economic climate to be measured. Merch staff on rota – review monthly. Examine redeployment.

Donations and legacies
Monitor impact and adapt campaign and marketing strategies.

Campaign strategies
The director to lead change in strategy and review monthly.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....9 December 2021..... and signed on the board's behalf by:



.....
Trustee

Justin Kerswell

Statement of Trustees' Responsibilities for the Year Ended 31 March 2021

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Report of the Independent Auditors to the Trustees of
Viva!

Opinion

We have audited the financial statements of Viva! (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
Viva!

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BA1 2PA

Date: 09/12/2021

Viva!

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds as restated
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,390,558	58,245	1,448,803	1,610,689
Other trading activities	3	113,649	-	113,649	100,488
Investment income	4	10,777	-	10,777	15,057
Total		1,514,984	58,245	1,573,229	1,726,234
EXPENDITURE ON					
Raising funds		104,668	30,412	135,080	110,888
Charitable activities	5				
General		964,155	55,822	1,019,977	1,152,302
Total		1,068,823	86,234	1,155,057	1,263,190
Net gains on investments		36,932	-	36,932	-
NET INCOME/(EXPENDITURE)		483,093	(27,989)	455,104	463,044
Transfers between funds	18	(19,581)	19,581	-	-
Net movement in funds		463,512	(8,408)	455,104	463,044
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		1,133,246	8,408	1,141,654	656,633
Prior year adjustment	11	(21,977)	-	(21,977)	-
As restated		1,111,269	8,408	1,119,677	656,633
TOTAL FUNDS CARRIED FORWARD		1,574,781	-	1,574,781	1,119,677

CONTINUING OPERATIONS
All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are shown in note 17 to the accounts.

The notes form part of these financial statements

Viva!

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds as restated £
FIXED ASSETS					
Tangible assets	12	7,611	-	7,611	12,157
Investment property	13	763,207	-	763,207	298,969
		770,818	-	770,818	311,126
CURRENT ASSETS					
Stocks	14	48,088	-	48,088	57,611
Debtors	15	119,752	-	119,752	67,124
Cash at bank		677,420	-	677,420	722,254
		845,260	-	845,260	846,989
CREDITORS					
Amounts falling due within one year	16	(41,297)	-	(41,297)	(38,438)
NET CURRENT ASSETS		803,963	-	803,963	808,551
TOTAL ASSETS LESS CURRENT LIABILITIES		1,574,781	-	1,574,781	1,119,677
NET ASSETS		1,574,781	-	1,574,781	1,119,677
FUNDS	18				
Unrestricted funds:					
General fund				1,574,781	1,111,269
Restricted funds:					
Hogwood Campaign				-	8,408
TOTAL FUNDS				1,574,781	1,119,677

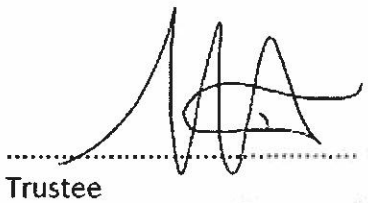
The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2021

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 09 December 2021 and were signed on its behalf by:



Trustee

Justin Kerswell

The notes form part of these financial statements

Viva!

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 as restated £
Cash flows from operating activities			
Cash generated from operations	1	372,376	394,883
Net cash provided by operating activities		372,376	394,883
Cash flows from investing activities			
Purchase of tangible fixed assets		(681)	(5,761)
Purchase of investment property		(427,306)	-
Rent received		10,680	14,900
Interest received		97	157
Net cash (used in)/provided by investing activities		(417,210)	9,296
Change in cash and cash equivalents in the reporting period		(44,834)	404,179
Cash and cash equivalents at the beginning of the reporting period		722,254	318,075
Cash and cash equivalents at the end of the reporting period		677,420	722,254

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21	31.3.20 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	455,104	463,044
Adjustments for:		
Depreciation charges	5,227	7,669
Gains on investments	(36,932)	-
Interest received	(97)	(157)
Rent Received	(10,680)	(14,900)
Decrease/(increase) in stocks	9,523	(14,861)
Increase in debtors	(52,628)	(19,280)
Increase/(decrease) in creditors	2,859	(26,632)
Net cash provided by operations	372,376	394,883

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank	722,254	(44,834)	677,420
	722,254	(44,834)	677,420
Total	722,254	(44,834)	677,420

continued...

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Viva! meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern
The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are not material uncertainties about the charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period on which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

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

Income from the 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.

Interest Receivable
Interest of 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.

continued...

ACCOUNTING POLICIES - continued

Legacy Income
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 to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or part, is only considered profitable 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.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	-	Straight line over 5 years

Capitalised expenditure on fixed assets is stated at cost less subsequent depreciation unless otherwise stated.

Investment property
Investment properties are properties held by the charity for capital appreciation rather than for the charity's day to day activities. Investment properties are measured in fair value at the reporting date, with gains and losses arising on revaluations throughout the year included in the statement of financial activities. No depreciation is charged.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. 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.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	694,735	652,975
Legacies	675,697	941,628
Grants	55,891	1,067
Subscriptions	22,480	15,019
	1,448,803	1,610,689

£55,891 grant income was received during the year as part of the Government's Covid Job Retention Scheme.

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	1,652	31,185
Merchandise income	99,929	50,441
Advertising	1,082	31
Postage and packaging	-	8,750
Raffle	10,986	10,081
	113,649	100,488

All income from other trading activities for both 2021 and 2020 was unrestricted.

continued...

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Rents received	10,680	14,900
Deposit account interest	97	157
	10,777	15,057

5. TOTAL EXPENDITURE

	Raising Funds	Charitable Activities	2021 Total
	£	£	£
Staff costs	-	632,346	632,346
Campaigns	-	168,362	168,362
Festivals and events	-	(4,799)	(4,799)
Merchandise costs	73,306	-	73,306
Other direct costs	-	30,302	30,302
Support and governance costs (see note 6)	61,774	193,766	255,540
Total expenditure	135,080	1,019,977	1,155,057

Governance costs totalled £4,750 (2020: £4,000)

Prior year comparative	Raising Funds	Charitable Activities	2020 Total as restated
	£	£	£
Staff costs	6,456	660,515	666,971
Campaigns	-	184,202	184,202
Festivals and events	-	60,835	60,835
Merchandise costs	33,125	-	33,125
Other direct costs	-	18,102	18,102
Support and governance costs (see note 6)	71,307	228,648	299,955
Total expenditure	110,888	1,152,302	1,263,190

continued...

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

Support and governance costs

	Method of allocation	Raising funds £	Charitable activities £	2021 Total £
Premises costs	Direct	-	53,321	53,321
Other admin	Direct	-	13,197	13,197
IT software and consumables	Direct	-	13,933	13,933
Web costs	Direct	-	14,072	14,072
Depreciation	Direct	-	5,227	5,227
Postage	Direct	61,774	29,805	91,579
Motor and travel	Direct	-	5,998	5,998
Equipment hire	Direct	-	2,243	2,243
Audit and accountancy fees	Direct	-	15,942	15,942
Professional fees	Direct	-	17,093	17,093
Freelancers	Direct	-	22,935	22,935
		61,774	193,766	255,540

Prior year comparative	Method of allocation	Raising funds £	Charitable activities £	2020 Total £
Premises costs	Direct	-	46,317	46,317
Other admin	Direct	-	24,658	24,658
IT software and consumables	Direct	-	19,448	19,448
Web costs	Direct	-	24,542	24,542
Depreciation	Direct	-	7,669	7,669
Postage	Direct	71,307	66,910	138,217
Motor and travel	Direct	-	21,556	21,556
Equipment hire	Direct	-	1,292	1,292
Audit and accountancy fees	Direct	-	13,316	13,316
Professional fees	Direct	-	2,940	2,940
		71,307	228,648	299,955

continued...

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	5,227	7,669
Audit fee	4,750	4,000

8. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	560,894	593,919
Social security costs	46,502	51,485
Other pension costs	24,950	21,567
	632,346	666,971

Key management personnel

The key management personnel of the charity comprises the Trustees, Director, Deputy Director, Associate Director and Comms Manager. The total employee remuneration of the key management personnel paid by the charity was £156,160 (2020 £148,392).

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Average head count	23	25

No employees received emoluments in excess of £60,000.

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,585,356	25,333	1,610,689
Other trading activities	100,488	-	100,488
Investment income	15,057	-	15,057
Total	1,700,901	25,333	1,726,234
EXPENDITURE ON			
Raising funds	103,048	7,840	110,888
Charitable activities			
General	1,143,217	9,085	1,152,302
Total	1,246,265	16,925	1,263,190
NET INCOME	454,636	8,408	463,044
RECONCILIATION OF FUNDS			
Total funds brought forward	656,633	-	656,633
TOTAL FUNDS CARRIED FORWARD	1,111,269	8,408	1,119,677

11. PRIOR YEAR ADJUSTMENT

The prior year adjustment relates to a number of items in stock that are given away for no charge having a value placed on them incorrectly in the prior year. As a result, stock at 31 March 2020 has been reduced by £21,977 and marketing costs within raising funds have increased by the same amount resulting in a lower surplus for the year.

continued...

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020	53,718
Additions	681
At 31 March 2021	54,399
DEPRECIATION	
At 1 April 2020	41,561
Charge for year	5,227
At 31 March 2021	46,788
NET BOOK VALUE	
At 31 March 2021	7,611
At 31 March 2020	12,157

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2020	298,969
Additions	427,306
Revaluation of Investment Property	36,932
At 31 March 2021	763,207
NET BOOK VALUE	
At 31 March 2021	763,207
At 31 March 2020	298,969

Fair value at 31 March 2021 is represented by:

	£
Valuation in 2020	298,969
Valuation in 2021	464,238
	763,207

continued...

14. STOCKS

	31.3.21	31.3.20 as restated
	£	£
Stocks	48,088	57,611

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	4,358	1,935
Other debtors	8,010	8,010
VAT	17,117	15,694
Prepayments and accrued income	90,267	41,485
	119,752	67,124

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	21,734	18,568
Social security and other taxes	11,941	11,800
Other creditors	2,872	4,070
Accruals	4,750	4,000
	41,297	38,438

Deferred Income Table

	2021	2020
	£	£
At 1 April 2020	-	6,545
Released during the year	-	(6,545)
Deferred during the year	-	-
At 31 March 2021	-	-

continued...

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	26,400	25,599
Between one and five years	105,600	105,600
In more than five years	26,400	52,800
	158,400	183,999

During the year a lease agreement for the rented property of 8 York Court was signed.

18. MOVEMENT IN FUNDS

	At 1.4.20	Prior year adjustment	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£	£
Unrestricted funds					
General fund	1,133,246	(21,977)	483,093	(19,581)	1,574,781
Restricted funds					
Hogwood Campaign	8,408	-	(16,883)	8,475	-
Billboards Appeal	-	-	(11,106)	11,106	-
	8,408	-	(27,989)	19,581	-
TOTAL FUNDS	1,141,654	(21,977)	455,104	-	1,574,781

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,514,984	(1,068,823)	36,932	483,093
Restricted funds				
Hogwood Campaign	280	(17,163)	-	(16,883)
Billboards Appeal	2,074	(13,180)	-	(11,106)
Furlough Grant	55,891	(55,891)	-	-
	58,245	(86,234)	-	(27,989)
TOTAL FUNDS	1,573,229	(1,155,057)	36,932	455,104

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	656,633	454,636	1,111,269
Restricted funds			
Hogwood Campaign	-	8,408	8,408
TOTAL FUNDS	656,633	463,044	1,119,677

continued...

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,700,901	(1,246,265)	454,636
Restricted funds			
Hogwood Campaign	25,333	(16,925)	8,408
TOTAL FUNDS	1,726,234	(1,263,190)	463,044

Purposes of restricted funds	
Hogwood Campaign	An undercover documentary highlighting conditions within one of Britains biggest factory farms.
Billboards Appeal	An appeal to raise funds for billboards for advertising campaigns.
Furlough Grant	A scheme introduced by the government to support businesses during the Covid-19 pandemic.

19. RELATED PARTY DISCLOSURES

The charity considers the company, Viva! (Bristol) Ltd a related party. During the year, rent of £30,439 (2020: £16,791) was paid to Viva Bristol Ltd. There were no amounts outstanding at year end in either period.

The charity considers the company, Viva! Campaigns Ltd a related party. There were £8,010 (2020: £8,010) outstanding in other debtors at year end.

continued...

20. CONTINGENT ASSETS

After the year end, an amount of £18,675 (2020 : £81,197) was received and the charity is expecting a further amount of £Nil in 2021/22 (2020/21: £200,000). These amounts have not been accrued into the year ended 31 March 2021 as the conditions for recognition have not been met at the balance sheet date.

Viva!

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	694,735	652,975
Legacies	675,697	941,628
Grants	55,891	1,067
Subscriptions	22,480	15,019
	1,448,803	1,610,689
Other trading activities		
Fundraising events	1,652	31,185
Merchandise income	99,929	50,441
Advertising	1,082	31
Postage and packaging	-	8,750
Raffle	10,986	10,081
	113,649	100,488
Investment income		
Rents received	10,680	14,900
Deposit account interest	97	157
	10,777	15,057
Total incoming resources	1,573,229	1,726,234
EXPENDITURE		
Other trading activities		
Wages	-	6,456
Merchandise costs	73,306	33,125
Postage	61,774	71,307
	135,080	110,888
Charitable activities		
Wages	560,894	587,463
Social security	46,502	51,485
Carried forward	607,396	638,948

Viva!

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20 as restated
	£	£
Charitable activities		
Brought forward	607,396	638,948
Pensions	24,950	21,567
Premises costs	53,321	46,317
Other admin	13,196	24,658
IT Software	13,933	19,448
Web costs	14,072	24,542
Depreciation	5,228	7,669
Postage	29,805	66,910
Motor & Travel	5,998	21,556
Equipment hire	2,243	1,292
Audit & accountancy	15,942	13,316
Professional fees	17,093	2,940
Festivals & events	(4,799)	60,835
Campaigns	168,362	184,202
Other direct costs	30,302	18,102
Freelancers	22,935	-
	1,019,977	1,152,302
Total resources expended	1,155,057	1,263,190
Net income before gains and losses	418,172	463,044
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	36,932	-
Net income	455,104	463,044