

FOUR PAWS UK

Annual Report and Financial Statements

31 December 2024

Company Registration Number
05848230 (England and Wales)

Charity Registration Number
1118102

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Reference and administrative information

Board of Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Josef Pfabigan Gerald Dick (resigned 31 March 2024) Luciana D'Abramo Alexandra Mandoki (appointed 1 April 2024)
Principal Staff	Sonul Badiani-Hammett Director UK
Company Secretary	Sonul Badiani-Hammett
Address	CANOPI, 82 Tanner Street London SE1 3GN
Company registration number	05848230
Charity registration number	1118102
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	Barclays Bank Manchester City Office Business Centre Business Banking Leicester LE87 2BB HSBC Business Banking City of London Commercial Centre 60 Queen Victoria Street London EC4N 4TR

The Trustees present their report and the financial statements for the year ended 31 December 2024, which also constitutes a directors' report.

The accounts have been prepared in accordance with the accounting policies set out on pages 39 to 47 of the attached accounts and comply with the Articles of Association, the Charities Act 2011, the Companies Act 2006 and 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 United Kingdom and Republic of Ireland (FRS 102).

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance

Governing document

The organisation is a charitable company limited by guarantee (Company Registration Number 5848230), incorporated on 15 June 2006 and registered as a charity on 26 February 2007. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Directors and Trustees

The directors of the company are also charity Trustees as defined by the Charities Act 2011. Under the requirement of the Memorandum and Articles of Association, the directors are elected to serve for a fixed term not exceeding three years, renewable by appointment by a resolution of the Directors. The charitable company has three Trustees listed below.

Due to the nature of the charity's work Trustees need to possess a clear, demonstrable affinity for the objectives of the charity: to end animal suffering. Other than this requirement, Trustees are selected from all walks of life to maintain a broad mix of skills within the organisation's management.

Trustee	Appointed / resigned
Josef Pfabigan	Appointed on 5 May 2008
Luciana D'Abramo	Appointed on 30 March 2021
Alexandra Mandoki	Appointed on 1 April 2024
Gerald Dick	Appointed 25 March 2020 / resigned 31 March 2024

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governance (continued)

Trustee induction and training

In the Trustee induction, new Trustees are provided with a copy of the Governance Manual as well as a copy of The Essential Trustee. They are required to meet with the Board Representatives and others to learn about the work and how FOUR PAWS operates.

From time to time, the Board invites specialists to make presentations to the Board on matters of importance, such as good governance, to ensure that the Trustees are kept abreast of best practice.

Structure and management

The Trustees met as a group four times during the year to 31 December 2024. Their principal responsibilities include determining the overall strategy, policies and direction and are also responsible for the governance of the charity. Day-to-day operations are delegated to the organisation's staff, overseen by the Director UK. For the year ended 31 December 2024 this consisted of an average of 31 members of staff.

Related parties

FOUR PAWS UK is part of the wider FOUR PAWS International network with offices in Europe, Africa, Asia, Australia and North America. Every FOUR PAWS office is constituted and registered as a legal entity in the local country as required and has a licence to use the FOUR PAWS trademark. The offices carry out a range of animal welfare and fundraising activities united under one global FOUR PAWS strategy. Individual country strategies and plans are developed in consultation with and approved by the Trustees of FOUR PAWS UK.

Risk management and internal controls

The Trustees are responsible for the effective management of risk, including ensuring that internal controls are in place and operating as intended.

Our risks are identified and managed in line with the risk management strategy and the corporate risk register is reviewed by the Trustee Board at each of their quarterly meetings. In addition, the senior management ensures that day to day risk management processes are embedded across the organisation through the effective implementation of policies and procedures.

Risks are assessed based on their likelihood and potential impact, along with the mitigation strategies in place to manage them.

Our key risks and uncertainties

The Trustee Board considers the following to be the key risks that FOUR PAWS needs to focus on:

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Our key risks and uncertainties (continued)

1. **Sustainable funding** – a serious reduction in voluntary income could result in a reduced ability to support existing and new projects, including FOUR PAWS sanctuaries that provide permanent species appropriate shelter for rescued animals. Inadequate funding would also have a detrimental impact on driving campaigns that bring awareness of animal cruelty issues to the general public.

We continue to identify new ways of generating income to diversify our funding sources as part of our current and longer-term planning for the future.

We also continue to set our budgets with a view to focusing on efficiency savings and controlling costs.

2. **Significant impact of changes to the regulatory and legislative environment including fundraising** – the charity sector has seen increased regulation in recent years, in particular with fundraising practices.

We monitor our operations to ensure that we remain fully compliant and are able to continue our fundraising activities within the new regulations.

3. **Loss of reputation with the general public and donors** – as an international organisation, our reputation is dependent on good practice. A critical impact on our reputation and brand could lead to a significant reduction in our fundraising income.

We monitor our communications across the organisation to ensure a consistent message is delivered. We also implement a process of due diligence to ensure that external projects with which we are associated, reflect our values and protect our reputation.

4. **Appropriate financial reserves** – we need to maintain our reserves at a level which will enable the organisation to be responsive to any changes that may arise from new project requirements or a shortfall in fundraising income.

We will continue to review our reserves to ensure they are appropriate to meet our future planning needs and to support our risk management.

5. **Cybersecurity** – as part of a global organisation technology has created opportunities for us to work innovatively saving time and resources and improve efficiencies. We are supported by an International IT team who are sighted on the potential risks of compromised IT systems (e.g. system failure, cybersecurity, phishing, ransomware, malware).

We will continue to review extant and emerging cyber security risks to protect our donors, staff and wider stakeholders.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Our key risks and uncertainties (continued)

- 6. Data Protection** – we pay close attention to data protection risks across all our activities to reflect our concern for our donors' and supporters' data.

Public benefit

Under the Charities Act 2011, charity Trustees have a duty to explain in their Trustees' annual report how they meet the requirement to demonstrate public benefit within the meaning of the Act. They are also obliged to explain the charity's achievements, measured by reference to the charity's aims and to the objectives set by the Trustees.

The advancement of animal welfare is specified as an admissible charitable purpose and is taken to include any purpose directed towards the prevention or suppression of cruelty to animals or the prevention or relief of suffering by animals. Examples of the sorts of charitable purpose falling within this description include:

- ◆ charities promoting kindness and to prevent or suppress cruelty to animals,
- ◆ animal sanctuaries,
- ◆ the provision of veterinary care and treatment,
- ◆ charities concerned with the care and re-homing of animals that are abandoned, mistreated or lost; and
- ◆ feral animal control, e.g. neutering.

In accordance with the requirements of the Charities Act 2011, the Trustees have paid due regard to the Charity Commission's guidance on public benefit when deciding and planning FOUR PAWS activities. The sections which follow demonstrate how FOUR PAWS met its charitable purpose in 2024 and its principal achievements under its respective strategic priority areas of work.

OBJECTIVES AND ACTIVITIES

Objects

The organisation's key objective is to achieve significant impact for animals under human influence, so that:

Wild Animals live in the wild without human influence. If reintroduction to the wild is not possible and living under human influence is not avoidable, keeping conditions are meeting species appropriate needs.

OBJECTIVES AND ACTIVITIES (continued)

Companion Animals have a good quality of life in accordance with their own species/breed specific needs and receive lifetime care and guardianship.

Farmed Animals have a life worth living and receive lifetime care in keeping conditions according to their social and physical needs. The human diet will focus more and more on plant-based food.

Animals affected in man-made and/or natural disasters are rescued and cared for. Human and animal welfare is ensured by increased resilience.

Staff

FOUR PAWS aims to pay salaries which are fair, competitive within the charity sector and proportionate to the complexity of each role. All roles are evaluated based on agreed, organisation wide criteria that determine the grade and salary for each role.

All staff receive ongoing performance management and an annual appraisal which highlights how they have contributed to the achievement of our objectives and identifies any personal development areas they may have.

Discussion, collaboration and information sharing is actively encouraged across the FOUR PAWS international network and through the use of MS Teams and our intranet, which enables us to proactively work together for the benefit of animals.

Key management personnel

Key management personnel are defined as the Trustees and the following staff members:

- ◆ Director (UK)
- ◆ Head of Finance and Operations
- ◆ Head of Programmes
- ◆ Head of Communications; and
- ◆ Head of Fundraising.

Their pay is set in line with the procedure relevant for all staff discussed above. The UK Director pay is set and approved by the Board of Trustees.

Volunteers

We did not attend face-to-face fundraising events during 2024 and as a result no volunteers were engaged during the year.

OBJECTIVES AND ACTIVITIES (continued)

Equality, Diversity and Inclusion

It is the policy of FOUR PAWS to respect the diversity of all of its employees and volunteers and treat them fairly and equally, regardless of characteristics such as physical or mental disability, gender, sexual orientation, race, culture, nationality, ethnic origin, religious belief or age.

Environmental action and sustainability

FOUR PAWS is committed to minimising the impact of its activities on the environment. We achieve this by evaluating our operations and ensuring that they are as efficient as possible. We actively promote recycling internally and virtual communication technology to minimise travel. We meet all environmental legislation that relates to the charity.

Fundraising

Growing our income through fundraising is vital to enabling us to raise awareness, campaign to relieve the suffering of animals in need and to promote humane behaviour towards animals.

We are committed to working to a best practice framework and do everything possible to meet the needs of potential supporters and protect vulnerable people. Our policy on Vulnerable Persons outlines the steps we have built into our donor care and fundraising training and procedures, to ensure that our fundraising activities always meet or exceed best practice standards in relation to treating vulnerable persons fairly. We are registered with the Fundraising Regulator and confirm that we have complied with the Code of Fundraising Practice and all relevant data protection laws. We have not identified any instances of non-compliance during the year.

As part of our fundraising activities, FOUR PAWS engages with professional third parties to act on its behalf, for example to produce and distribute direct mailings. To ensure that the fundraising activities of third parties are compliant with regulation and the charity's own internal standards, FOUR PAWS approves all third-party communication prior to distribution and has set clear guidelines in the agreements made with such parties.

We aim to respond to all complaints individually and in a timely manner. All complaints inform and influence our approach to fundraising. We confirm that during 2024 no notifications of complaints to the Advertising Standards Authority (ASA) were received.

We are always conscious of minimising the costs of our fundraising and benchmark our different fundraising channels to ensure they remain competitive. We work hard to ensure we deliver value for money in all our charitable activities, working closely with our programmes and campaign teams.

Grant making policy

FOUR PAWS UK gives grants in line with its charitable and strategic objectives to partners in the FOUR PAWS Network and to other animal conservation organisations. These grants are approved by the Trustees. Some grants are made to support long running programmes such as the bear and big cat sanctuaries, the outcomes of which are reviewed at regular periods.

ACHIEVEMENTS AND PERFORMANCE IN 2024

Companion Animals

The FOUR PAWS companion animal programme seeks to reduce the suffering of companion animals. This programme is targeted towards three goals for welfare issues experienced by companion animals during their life stages:

- ♦ **Responsible breeding and selling:** To drive public sector and legislative change to achieve better standards of animal welfare in the breeding and selling of companion animals;
- ♦ **Responsible ownership:** To put responsible pet ownership at the heart of society and adoption as the prerequisite for acquiring a pet;
- ♦ **Responsible stray animal care:** To achieve responsible stray animal care including the effective prevention and humane management of stray animals.

Background

Social media and classified ad sites have become the main sales channel for ruthless puppy breeders and traders, who use these sites to sell sick, underage and potentially mistreated animals to unwitting buyers. For several years, FOUR PAWS has investigated cases of the illegal puppy trade and called on classified ad sites to address anonymous trading, encouraging the introduction of mandatory seller identification (the Model Solution/VeriPet).

Puppy purchasing boomed during the COVID-19 pandemic, and with the cost-of-living crisis more animals than ever are finding their way into rescues and shelters through abandonment. FOUR PAWS has a vast range of advice on the website for companion animal care.

The trade in dogs and cats for their meat (DCMT) is responsible for inflicting horrific cruelty on an estimated 30 million animals in Southeast Asia each year, and the number is growing. FOUR PAWS believes that it can help end this barbaric trade by mobilising supporters through education and through political and corporate change. By educating the public about this major animal welfare concern, we hope to raise awareness and funds to support the campaign, as well as influence embassies and the tourism industry to support the call for an end to the trade.

Impact and outcomes 2024

At the end of 2023 Selaine Saxby MP introduced the Animal Welfare (Import of Dogs, Cats and Ferrets) Bill designed to increase restrictions on the import of puppies, kittens and ferrets into the UK and in so doing tackle the import of puppies & kittens, pregnant dams and animals with mutilations. Unfortunately, the Bill had not passed into law when the 2024 general election was called, meaning it failed to proceed. Following the general election, we were delighted when newly elected Danny Chambers MP used his allocated Private Members Bill to reintroduce the legislation. The Bill received overwhelming support from MPs at Second Reading in November including receiving official support from the Government.

ACHIEVEMENTS AND PERFORMANCE IN 2024 (continued)

Companion Animals (continued)

Impact and outcomes 2024 (continued)

We published a report outlining the extent of the illegal puppy trade happening on social media sites owned by Meta (Facebook and Instagram). This report helped to raise awareness of the dangers of buying a puppy online, and asked Meta to better enforce their own terms and policies that should prohibit this kind of activity on their channels. In December, we were able to meet with Meta to discuss the report and hope to continue future communication with them into 2025.

For the DCMT campaign, we successfully engaged with British embassies in target countries to help raise awareness of the issue and communicated with key Government stakeholders in Southeast Asia who ultimately attended FOUR PAWS policy events to help us influence legislative change.

Key Activities (including cooperations) 2024

In support of Selaine Saxby MP's Bill we mobilised 6,192 supporters to write to their MP and ask them to support the Bill during its Second Reading in Parliament. Ahead of the Second Reading FOUR PAWS, in coalition with other NGOs, hosted a drop-in session for MPs to hear more about the appalling situation that thousands of animals are facing being imported into the UK every year. We briefed MPs and spokespeople across political parties to speak up on these issues in Parliament and helped secure Government support for the Bill.

In anticipation of the general election, we took part in roundtables with senior figures from the Liberal Democrats, Labour Party and Scottish National Party, and made offer of a roundtable to the Conservative Party; to secure commitments for animals in election manifestos ahead of the general election as well as outline the issues we hoped to see action on in any new Parliament. In May, we held a hustings event in Parliament as part of our work in the Animals Matter coalition. The event was hosted by Lucrezia Millarini from ITV News and celebrity Pete Wicks contributed to the discussion. At the event, representatives from all major political parties set out their party's vision for animal protection. Once the general election was announced we supported the #CrackdownOnCruelty campaign, mobilising 6,977 supporters to write to their parliamentary candidates asking them to pledge to a ten keys commitments on animal protection issues. Following the election, we also mobilised 7,279 of our supporters to write to their MP asking them to be a champion for animals in Parliament.

In the autumn, we worked as part of the Animals Matter coalition to host panel discussions at Labour and Conservative Party Conferences. As FOUR PAWS we also contributed expert panellists to a series of panel discussions at Labour, Conservative and Liberal Democrat Party Conferences, alongside organising an exhibition stand at Labour Party Conference which provided an opportunity to showcase our work and meet with new MPs, Councillors and party members to discuss our campaigns.

ACHIEVEMENTS AND PERFORMANCE IN 2024(continued)

Companion Animals (continued)

Key Activities (including cooperations) 2024 (continued)

The event provided an opportunity to meet the newly appointed Secretary of State for the Department of Environment, Food and Rural Affairs (DEFRA), Animal Welfare Minister, Minister for Nature and other senior politicians. After the Conference recess we played a leading role in organising an Animals Matter Parliamentary Reception, which was attended by more than 80 Parliamentarians.

Ahead of the Private Members Bill ballot in the new Parliamentary session we mobilised our supporters to engage their MPs to put themselves forward for the ballot and table a Bill on one of our campaign issues. When Danny Chambers MP tabled the Animal Welfare (Import of Dogs, Cats and Ferrets) Bill in November we mobilised 2,350 supporters to encourage their MP to attend the debate and support the Bill. The Bill received support from across the House, as well as official support from the Government, and passed to Committee Stage.

In August, FOUR PAWS published a report calling for the immediate suspension of ads selling puppies on Meta channels, which was covered in The Independent newspaper. Between September 2023 to June 2024, more than a hundred Facebook groups, and more than fifty Instagram accounts, contained puppy ads from such profiles. FOUR PAWS reported 64 posts, groups and users offering dogs on Facebook and Instagram in February 2024. However, only two ads were removed, with no action taken against any other reported content. In conjunction with the report, a petition was launched that has since secured 12,283 signatures from British citizens. The shocking findings of this report helped to inspire 10,973 supporters to sign our petition calling on Meta to better enforce their own policies.

FOUR PAWS investigated the enforcement of Dog Licencing regulations across all 382 Local Authorities in the UK using Freedom of Information requests. This research will be published in 2025.

As part of Social Media Animal Cruelty Coalition (SMACC) and Wildlife and Countryside Link, FOUR PAWS has fed into two major consultations and calls for evidence from the Government on:

- ◆ Licencing of animal welfare establishments
- ◆ Online Safety Act and its guidelines

FOUR PAWS has continued to raise awareness of the issue of the DCMT with both supporters and the media securing 2,056 signatures for the petition. In June, we supported the release of the Highway to Hell report, which documented extensive trafficking of dogs and cats along main highways throughout Ha Tinh in Vietnam, sharing investigative findings with contacts in the UK embassy for Vietnam, and who were shocked by the findings, promising to share more widely with colleagues.

ACHIEVEMENTS AND PERFORMANCE IN 2024 (continued)

Companion Animals (continued)

Outlook 2025

FOUR PAWS will continue to educate the public on responsible pet ownership and the dangers of online adverts selling puppies. We will continue campaigning, specifically calling on Meta to better enforce their own community guidelines around puppy sales, where we have evidence of sellers abusing these guidelines on their platforms.

In 2025, we will continue to support the Animal Welfare (Import of Dogs, Cats and Ferrets) Bill and mobilise our supporters to support its progression through Parliament. Now that the Government has given its backing to the Bill, we expect swift progress through Parliament and will work to ensure the Bill is as robust as possible.

FOUR PAWS will launch a new campaign to engage with Local Authorities across the UK on the inadequate and inconsistent enforcement of the statutory regulations around dog breeding, as well as call for the reform of these regulations to combat illegal dog breeding practices nationwide, and ensure an overarching and regional co-ordination of enforcement as well as mandatory animal welfare training for licensing officers.

We will continue to support the DCMT campaign by engaging with relevant UK Ambassadors to raise awareness of the trade, and particularly its link to zoonotic diseases and pandemics, and with the public to raise awareness and funds to support the campaign.

Farmed Animals and Nutrition

Background

FOUR PAWS has continued working on addressing animal welfare in farmed animal welfare policy, public procurement, and national food policy, as well as in international trade policy. There are no legal protection for animals, farmers, and consumers against lower standard imports, nor are there mandatory regulations to prioritise animal welfare within food procurement.

In England, the Government Buying Standards for Food must be applied by the central Government procurers directly or through their catering contractors. However, local authorities and schools are only encouraged to apply these standards if within budget, so there is no legal framework that prescribes standards for meals within the UK education sector. In addition, there is a lack of transparency when it comes to the amount of taxpayers' money allotted to public procurement processes and sourcing low welfare food for public institutions. It is also unclear how authorities are considering food in climate action plans, and how or whether they are promoting meat reduction as a solution to climate change.

ACHIEVEMENTS AND PERFORMANCE IN 2024 (continued)

Farmed Animals and Nutrition (continued)

Background (continued)

As a nation of animal lovers, the Government has committed to improving the standard of animal welfare in farming systems. FOUR PAWS strives to provide the best evidence and expertise to decision makers in order to make stronger policies for animals, for example by exemplifying the benefits of improving animal welfare to reduce the environmental damage caused by industrial agriculture, advocating for an end to the caged keeping of farmed animals and a ban on live animal transport and pushing for labelling of animal food products. FOUR PAWS continues to raise awareness of the interconnectedness of animal welfare and climate change, as well as factory farming and public health through the risk of emergence of zoonotic diseases.

The newly elected Labour Government has committed to actively enhancing farm animal welfare through the Animal Health and Welfare Pathway, part of the Agricultural Transition Plan, which offers grants to farmers for adopting practices that improve animal health and welfare. However in order to have a greater impact for animals these systems must be better funded and more accessible to farmers looking to transition to higher welfare systems. The Government's plan to implement a land use change blueprint to reduce farmland by over 10% by 2050 is focused on balancing infrastructure expansion with environmental and carbon reduction targets – all of which could include encouraging reduced meat consumption or conversely could result in more intensive farming practices to maximise food production, so these are key issues we must address with decision makers.

FOUR PAWS was founded on the campaign to end the farming and sale of animals for fur. Since then, it has become experts on the issue of animal welfare in the textile industry and created change for millions of animals. FOUR PAWS has tried to bring the combined experience and different textile issues under the umbrella of Wear it Kind (WIK), with four key focus areas: live plucking for down feathers, live lamb cutting for merino wool, fur and reduction.

Impact and Outcomes 2024

FOUR PAWS continues to work on improving farmed animal welfare policy, including by continuing to support efforts to transition away from and ban the use of caged systems in farming, and by advocating for core animal welfare standards in trade. In 2024 we helped bring about the passing of the Animal Welfare (Livestock Exports) Act 2024 finally ending the export of livestock from Great Britain, following years of campaigning.

In Scotland, we worked as members of the Scottish Food Coalition to respond to two major consultations – the first being the Scottish Food Plan, which although ambitious, lacked key targets and deliverables for animal welfare, and secondly the Scottish Governments consultation on cages for laying hens, the results of which should both be published in early 2025.

ACHIEVEMENTS AND PERFORMANCE IN 2024(continued)

Farmed Animals and Nutrition (continued)

Impact and Outcomes 2024 (continued)

As a member of the Eating Better Alliance, which is calling for 50% meat reduction by 2030 in the UK, as well as “better” meat consumption and high welfare products being consumed, FOUR PAWS helped refresh the alliance’s ‘Better by Half roadmap’ to reflect the key pathways to achieving change in our food and farming systems. In August, in partnership with Eating Better, we published new data from a public attitudes survey showing that retailers, food service and government need to catch up with public attitudes towards meat, dairy and supporting farmers.

FOUR PAWS continued to engage with the public on a local authority planning application for a factory farm in Norfolk. This pressure encouraged the local council to treat the application with greater scrutiny and ultimately demand more detail from the applicants, forcing them to submit a new/ altered application, which we also object to as the Environmental Impact Assessment is missing. With Wildlife and Countryside Link and the Eating Better Alliance, we also helped to produce a comprehensive sector wide briefing on the reforms needed within the environmental permitting system, detailing the changes needed to better protect animals, human health and the environment by supporting a transition towards more sustainable farming practices. Following the election the Government announced it intends to produce a new food and farming strategy and would be inviting NGOs to input.

FOUR PAWS has been engaging with the UK Government on the UN pandemic treaty report, including by attending expert roundtables at various stages in the negotiations, and has been communicating with supporters to raise awareness of the issue of pandemics with supporters. The agreement was not published this year as planned, instead being extended to 2025, where we will continue to work at a global level to ensure that improving animal welfare is understood as integral to pandemic prevention efforts.

FOUR PAWS has engaged with 40 fashion brands, receiving several verbal and published commitments that they will review their animal welfare policies and seek to adopt our recommendations. This year, five major UK brands have sought advice from FOUR PAWS, and in most cases have followed the guidance and made considerable progress to address animal welfare in their supply chains, including major names like John Lewis, Wolf & Badger, TFG (Hobbs, Phase Eight, Whistles), New Look and Next. Two brands signed the brand letter of intent against live lamb cutting (Next and Wolf & Badger).

Key Activities (including cooperations) 2024

To support the progression of the Live Exports Bill, we mobilised our supporters to contact their MP asking them to back the Bill during the Report Stage and Third Reading debate. We continued to support the Bill as it passed through the House of Lords, eventually achieving Royal assent in May, and secured an Op-Ed in the Daily Express.

ACHIEVEMENTS AND PERFORMANCE IN 2024 (continued)

Farmed Animals and Nutrition (continued)

Key Activities (including cooperations) 2024 (continued)

As part of the Eating Better Alliance, the Scottish Food Coalition, the Trade and Animal Coalition (TAWC), and Wildlife and Countryside Link, FOUR PAWS has fed into several consultations and calls for evidence from the Government on:

- ◆ Fairer food labelling
- ◆ Laying Hens in Scotland
- ◆ Free range eggs and poultry meat marketing standards in England and Wales respectively
- ◆ Scottish food plan Trade strategy

As part of the #CrackdownOnCruelty election campaign we included a core ask around using farm subsidies to support farmers to transition away from factory farming, including cages and crates, and towards food production that is healthier, kinder, and more sustainable. We also included a pledge on core animal welfare standards in trade.

This year we continued to mobilise supporters to object to a new planning application to build 20 new poultry sheds and new buildings in connection with pig finishing, in West Norfolk, securing national media coverage in the Daily Mail and Daily Mirror. This brings the number of objections from FOUR PAWS supporters to over 7,000 since the application was submitted in 2023.

To support our global work to highlight the connection between animal welfare in climate change we inspired 2,773 supporters to take a pledge to reduce their meat and dairy consumption and took over 50% of these supporters on a new 12 month 'Foodies' email journey to encourage lasting dietary change. As a result of our stewardship programme, 81% of surveyed participants reported to have adopted major dietary changes for the better.

In January, FOUR PAWS published the latest Atlas Challenge report which scored international hotel chains on their commitments to addressing the climate crisis through food and reduction policies, along with a follow up report on food delivery service companies in July, showing what progress has been made since we first surveyed them in 2020. In November, FOUR PAWS' first factory farming documentary was launched, 'Eating the Future', which was awarded best Feature Documentary at the UK Film Festival in London.

ACHIEVEMENTS AND PERFORMANCE IN 2024 (continued)

Farmed Animals and Nutrition (continued)

Key Activities (including cooperations) 2024 (continued)

To support the global textiles campaign, we launched the new Wear it Kind brand directory – an online tool showing consumers how hundreds of fashion brands have scored on animal welfare, and whether they have taken steps to remove some of the cruellest materials from their supply chains e.g. fur. This tool, covered by Ecotextile news, is an innovative, data driven source of information that shows where the industry still needs to improve. In March, we worked with Wolf & Badger and TGF, who own several well-known British brands to develop comprehensive animal welfare policies, including signing a brand letter of intent against live lamb cutting. We also secured 3,683 pledges to Wear it Kind and a further 26,719 signatures for our petition to end live lamb cutting. In September, we launched a new campaign film with celebrity voiceovers to raise awareness of live lamb cutting and recruit more supporters to the cause. Following the launch email and gaining coverage on Yahoo News, we secured over 11,000 views to the film.

Outlook 2025

FOUR PAWS UK will continue to raise awareness with the public and engage with the Government and political stakeholders on farmed animal welfare policy in 2025. A priority will be to continue to push for a consultation on the caged keeping of farmed animals and mobilise supporter to sign a government e-petition on this topic to secure a Westminster Hall debate. We will also continue to call for core animal welfare standards in UK trade policy, an animal welfare labelling scheme and work at a national and local level to oppose the expansion and new development of industrial livestock units across the country. We will continue to advocate for improvements to the Environmental Land Management Scheme (ELMS) to see that it provides genuine support to farmers to transition to higher welfare systems.

In collaboration with industry and charity partners, will also continue to work with:

- ◆ the Scottish Food Coalition to support the successful implementation of the Good Food Nation (Scotland) Act 2002 and feed into consultations on the local Scottish food plans; the Trade and Animal Welfare Coalition (TAWC) to respond to new Free Trade Agreements, and the review of the UK Internal Market Act, to ensure they consider the impact on animal welfare standards in the UK;
- ◆ the Eating Better Alliance to address animal welfare in food procurement, the rise of 'mega farms' across the UK and help drive forward a strategy to address intensive livestock production;
- ◆ the Plant-Based Food Alliance to work with Government to support initiatives that encourage meat and dairy reduction;
- ◆ the Wildlife and Countryside Link coalition to collaborate on animal welfare legislation and formulate a strategy to end factory farming that will address animal welfare, climate mitigation, pollution, biodiversity and environmental protection goals.

ACHIEVEMENTS AND PERFORMANCE IN 2024 (continued)

Farmed Animals and Nutrition (continued)

Outlook 2025 (continued)

We believe that collaboration with partners is key to securing better animal welfare and meat reduction goals in national and devolved food, agriculture, and trade policy. This year we will continue to play a leading role in the Animals Matter coalition with activities at Party Conferences and in Parliament to improve animal welfare policy.

FOUR PAWS will continue to communicate about the Pandemic Treaty across our channels and work with the Government as negotiations on the pandemic instrument come to a head. We will continue to mobilise the public to respond to planning applications for new factory farms to help prevent a rise in intensive livestock farming nationwide. In collaboration with key environmental NGOs, we will explore applications for any new/expansions of factory farms, where applicants have omitted vital information and key data such as the above, in which legal action could be taken.

FOUR PAWS will continue engaging with brands to improve their animal welfare policies, conducting instore investigations to determine the true traceability of materials sold by fashion brands, and will launch a new report exposing the animal welfare risks within supermarket fashion supply chains that so far are not protected by robust animal welfare policies. We will mobilise our supporters to put pressure on these companies to improve their traceability and allow consumers to make informed decisions with their purchases.

Wild Animals

Background

As a nation of animal lovers, the Government has committed to improving the standard of animal welfare of wild animals in captivity and those impacted by human activity. FOUR PAWS strives to provide the best evidence and expertise to decision makers in order to challenge and improve policies for animals including by advocating to ban the keeping of primates as pets, for improved zoo animal welfare, to ban the import of hunting trophies and the import and sale of fur, and to readdress our relationship with animals and end high risk practices in the wildlife trade as part of pandemic prevention.

We also work on ending bear farming for bile in Hanoi, ending the global big cat trade, and we promote animal-friendly travel via the #TravelKind campaign.

ACHIEVEMENTS AND PERFORMANCE IN 2024 (continued)

Wild Animals (continued)

Impact and Outcomes 2024

Having campaigned on the issue of private primate ownership for nearly a decade, we were delighted when the Government tabled the Animal Welfare (Primates License) Regulations in 2024. In March, the regulations were passed, meaning that in 2026, after a two-year transition period, primates will no longer be kept as pets or held in private institutions without a license, with keepers having to provide zoo-equivalent welfare standards. These new regulations will ensure license holders provide primates with a well-balanced, nutritious diet, adequate indoor and outdoor enclosures with sufficient enrichment, and expert veterinary care, with licences issued only after an inspection has taken place. Offenders can be met with a prison sentence, an unlimited fine and removal of the primate.

Following the Henry Smith MP's Bill to ban the import of hunting trophies failing to proceed, we were pleased that John Spellar MP used his allocated Private Members' Bill to reintroduce the Hunting Trophies (Import Prohibition) Bill in December 2023. The Bill had its Second Reading in March and received overwhelming support from MPs across the House of Commons and secured Government support. However, when the election was announced, all legislation fell. A commitment to ban the import of hunting trophies formed part of the #CrackdownOnCruelty campaign around the election and we were delighted that the Labour Party, Liberal Democrats and Green Party all included the commitment in their manifestos. At the end of the year the Minister for Nature reconfirmed the Government's commitment to bring forward legislation in government time.

FOUR PAWS worked closely with Ruth Jones MP, initially in her role as Shadow Animal Welfare Minister, and since the election as a backbencher MP with a keen interest in animal welfare. As a result of Ruth's continuing support for animal welfare we were delighted when she was awarded Animal Protection Parliamentarian of the Year at the Political Purpose Awards in September, an award sponsored by FOUR PAWS. Following the election, we mobilised our supporters to engage their MPs and ask them to table a Private Members' Bill on one of the issues we were working on. Ruth Jones MP was subsequently drawn in the Private Members' Bill Ballot and tabled a Bill to ban the import and sale of fur in England. Second Reading for the Bill is scheduled for June 2025.

In June, FOUR PAWS invited environmental media correspondent Nada Farhoud from the Daily Mirror to visit LIONSROCK sanctuary to expose the realities of lion farming and trophy hunting in South Africa, as well as to cover the important rescue and transfer of lions Nikola and Vasylyna into our care. This trip secured two major feature articles in the Daily Mirror and raised awareness of the plight of big cats.

ACHIEVEMENTS AND PERFORMANCE IN 2024 (continued)

Wild Animals (continued)

Key Activities (including cooperations) 2024

As part of our work to support the Fur Free Britain (FFB) campaign, we encouraged the public and our supporters to sign the FFB petition, securing a further 14,220 signatures. The campaign for a fur ban featured as one of our key asks during the year: at the Animals Matter Hustings; as part of the Crackdown on Cruelty Campaign; and in our post-election actions including at Party Conferences, where we held a reception with Ruth Jones MP as a speaker, eventually leading to the tabling of a fur import and sale ban bill.

In support of this legislation, in November we held an event in partnership with Humane Society International/ UK and FFB, where the British Fashion Council spoke at the event and voiced their support for a fur ban, as well as announcing their new policy to ban exotic skins on their runways. Liberal Democrat spokesperson for Defra, Tim Farron MP, also spoke at the event and reaffirmed the Liberal Democrat's support for the Bill. Ahead of the event, 3,637 of our supporters wrote to their MP asking them to attend the event, with over 50 MPs attending and demonstrating widespread support for Ruth's Bill.

In support of John Spellar MP's Bill we mobilised 5,566 supporters to engage their MP and organised a drop in event in Parliament to brief MPs ahead of the Second Reading. Our briefing was used by several MPs who spoke out in support of the Bill during the debate in Parliament. Following the election we have advocated for the Government to bring forward a government bill as soon as Parliamentary time allows. We continued to raise awareness of the need for a hunting trophies import ban throughout 2024 including at Party Conferences and in meetings with DEFRA, and welcomed the government's confirmed commitment to bringing forward legislation.

As part of the #CrackdownOnCruelty election campaign we included asks around wild animals including a ban on hunting trophy imports, alongside a complete UK ban on snares and glue traps, tighter regulations on zoos, extending maximum sentences for wildlife offences and strengthening the Hunting Act 2004 by banning trail hunting and removing exemptions which enable hunting. In December, we joined a Government lead roundtable on non-companion animal welfare to discuss how to take these issues forward in the new Parliament.

On social media, messaging around animal-friendly travel continues to be shared, with supporters taking the oath to #TravelKind. FOUR PAWS also secured a complimentary half page advert in Charitable Traveller magazine, which resulted in hundreds of views to the animal-friendly travel guide.

ACHIEVEMENTS AND PERFORMANCE IN 2024 (continued)

Wild Animals (continued)

Key Activities (including cooperations) 2024 (continued)

To support the FOUR PAWS global Break the Vicious Cycle campaign we continued to raise awareness of the plight of lions farmed in South Africa for human interactions, hunting and for the trade of their body parts for their use in traditional medicine, securing coverage in the Guardian. We secured 7,835 signatures for a petition to the South African Government to ban lion farming once and for all. In November, we hosted a virtual screening of a new big cat documentary 'Dethroned', exposing the plight of big cat species all the round the world. The documentary has won multiple awards including Gold and Silver at the Cannes Corporate Media & TV awards 2024.

Outlook 2025

Throughout 2025, we will raise awareness of trophy hunting with the new intake of MPs and advocate for the Government to introduce legislation at the earliest opportunity. This year also marks the 10-year anniversary of the death of Cecil the lion at the hands of a trophy hunter, so we will mark this anniversary with a series of activities including events in Parliament, and will continue to expose the worst aspects of the trophy hunting industry and advocate for a hunting trophy ban to be included in the next King's Speech.

To secure a fur free Britain, we will carry out a series of activities to support Ruth Jones' Private Members' Bill ahead of its Second Reading in June, with the aim of securing government support for the Bill. We will mark the five-year anniversary of the COVID-19 pandemic with a series of activities drawing a link between the spread of zoonotic disease and the fur trade and will continue to support the Fur Free Britain campaign with a petition hand in in late Spring, alongside activities to brief MPs ahead of the Second Reading.

We will continue to raise awareness of:

- ◆ the environmental damage, pandemic health risks and animal cruelty associated with the fur trade;
- ◆ the pandemic risk associated with the wildlife trade to influence the UN pandemic treaty;
- ◆ the big cat trade in South Africa and the need for CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora) to better address the wildlife trade and its associated pandemic risk; and
- ◆ the farming of bears for their bile in Hanoi.

Additionally, we will mobilise supporters to take action to help secure stronger political and corporate policies for animal welfare. We will also attend party conferences and attempt to secure support from politicians to support our core asks on animal welfare.

FINANCIAL REVIEW

FOUR PAWS had another successful year and continued to be supported by our generous donors. With strained global supply chains contributing to cost of living challenges, and continued inflationary pressure, we have witnessed an impact on the disposable income of our donors and supporters. Our total income for the year was £4.48m, an increase of £0.066m against 2023, representing a 1.5% increase. The total expenditure for the year was £3.98m, a decrease of £0.374m against 2023.

Through our continued investment in our DRTV advertising, we recruited new donors and increased our regular giving income by 11% to bring in £1.75m to support the diversification and future sustainability of our income streams. Legacy income during 2024 was £1.45m remaining consistent with the prior year income of £1.46m.

Our Gift Aid income for the year was £0.310m, an increase of £0.062m against 2023 following the continuation of the exercise performed to repair gift aid declarations that had not been included in previous submissions to HMRC (including gift aid for prior years).

Income from our Major Donors contribution during the year was £0.191m to our total income, down by £0.126m due to team changes (2023: £0.317m).

The impact of the cost-of-living crisis contributed to the 12% fall in income from our direct mail cash appeals. This brought in £0.33m (2023: £0.37m).

The year finished with a net surplus of £500k, compared to £59k in 2023.

We are showing unrestricted funds of £2.43m at 31st December 2024 (2023: £1.9m). There were no restricted funds at 31 December 2024 (2023: £27k).

Investment powers and policy

As required in its Memorandum, FOUR PAWS UK has the power to invest monies not immediately required for its purposes in or upon such investments that may be thought fit. All surplus funds are held in interest bearing accounts. Our priority continues to be the security and availability of our funds and we hold these with UK institutions with strong credit ratings.

Reserves policy

FOUR PAWS UK may hold the following categories of financial reserves:

- ◆ unrestricted reserves – funds generated by donors who do not stipulate how the income should be spent; and
- ◆ restricted reserves – funds to be applied towards the specific purpose(s) intended by the donors.

The Trustees' policy is to ensure that unrestricted funds are expended as soon as possible, while guaranteeing that resources are used effectively.

FINANCIAL REVIEW (continued)

Reserves policy (continued)

It is also the Trustees' intention to hold sufficient reserves to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency so that the charity can continue to operate at any time, provide funding to partners and also ensure the continuity of committed programme work.

Each year the Trustees consider the appropriate level of unrestricted reserves. They review FOUR PAWS UK's requirements and consider the likelihood of these financial contingencies and the impact they might have. The target level of these reserves was reviewed during 2024 and has been maintained at 6 months operating costs.

The unrestricted reserves at 31st December 2024 stood at £2.43m (2023: £1.9m) an increase of £0.527m against the previous year. After excluding the net book value of the tangible fixed assets, the free reserves are £2.42m. This has exceeded the target set by the Trustees. We will use the surplus funds from this year to strategically support campaign and project activities during 2025 to achieve more impact for animals.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The most significant areas of judgement that affect items in the accounts are detailed in the accounting policy regarding critical accounting estimates and areas of judgement.

As set out in the accounting policies under "going concern", the Trustees have considered the wider financial uncertainties taken together with understanding further current global economic insecurities. Due to the escalating geo-political environment and inflationary consideration and how these may impact donors' propensity to give and any subsequent potential effect on the charity, the Trustees have concluded that although there may be some negative consequences, it is appropriate for the charity to continue to prepare its accounts on the going concern basis. In future periods, the Trustees will continue to build the financial stability of Four Paws UK.

PLANS FOR FUTURE PERIODS

FOUR PAWS, as part of the wider FOUR PAWS International network for animal welfare, has signed up to a long-term strategic direction to 2025, which lays out the core activities that are covered by our organisational signature **REVEAL-RESCUE-PROTECT**:

REVEALING means:

- ◆ Exposing poor living conditions, animal abuse, and the perpetrators through investigations, making individual suffering visible in order to tell the story of abuse and reach the hearts of people.

PLANS FOR FUTURE PERIODS (continued)

- ◆ Raising awareness through communication, campaigns, and educational work to create empathy. We change the perception of animals and consumer behaviour towards animal-friendly shopping choices.
- ◆ We identify pressure points to shift power in favour of animal welfare. We change industry and legislation – moving the one to take the other one forward. The solutions we offer are sustainable and based on ethical considerations as well as the Precautionary Principle.

RESCUING means:

- ◆ Identifying situations where animals are in urgent need and saving them in order to end their suffering. Our rescue missions include First Aid, Medical Help, and Food and Water Provision.
- ◆ Taking action by identifying drivers of change, campaigning to end the suffering, and changing consumer behaviour.

PROTECTING means:

- ◆ Building and managing sanctuaries so that we can provide species-appropriate environments for our rescue animals. FOUR PAWS sanctuaries serve as educational hubs to raise awareness for animal welfare and species-specific needs.
- ◆ Providing stray animal care to help protect them from inhumane treatment and living conditions and co-operating with shelters to provide care for animals in need and if possible, to find them responsible homes.
- ◆ Defining, implementing, monitoring, and further developing our animal welfare quality standards according to the latest scientific knowledge. This applies to all our facilities, campaigns, missions, and projects.
- ◆ Creating sustainable change by campaigning for industry commitments and legislative changes to protect animals during every stage of their lives.
- ◆ Driving change for more animal-friendly consumer behaviour.
- ◆ Safety of staff, visitors, and animals is of the utmost priority in our animal welfare projects and activities.

PLANS FOR FUTURE PERIODS (continued)

Organisational Strategy 2025-2038

FOUR PAWS globally has been going through a journey to develop a strategy and collaboration structure that will prepare our organisation for the future as a leader in the animal welfare movement. This project is called FOUR PAWS 38 as it sets the strategic framework until 2038, the year of our organisation's 50th anniversary.

The goals of FOUR PAWS 38 are to develop a long term strategy to see us through to 2038 as well as to create an evolved organisational set-up for fulfilling this strategy. Therefore, the project consists of two workstreams. Workstream 1 is dedicated to the development of the strategy 2038, introducing a new framework with pillars, objectives, and actions, whose intention is to move away from a framework based on silos in terms of entities, departments, or units. Workstream 2 focuses on collaboration including the organisational set-up. This involves refining our ways of working, enhancing our culture, and adapting our structure to leverage our impact on animal welfare globally. The strategy workstream starts first as it determines the collaboration workstream.

FOUR PAWS 38 will work on our future strategy and structure on a global level. This includes looking at how we collaborate, refining our strategic focus areas (both long- and short-term) and evaluating our organisational structures to maximise our impact for animals when addressing global challenges.

Ambition 38: We create a worldwide animal welfare movement driven by scalable change of human behaviour and systems, so that animals can live their best possible lives. There are three strategic pillars, which are broad themes or areas of focus that represent the key priorities of an organisation for a defined period, and under them, 6 animal welfare issue and 16 strategic objectives:

1. We end cruel practices towards animals.

- 1) Animals farmed in inappropriate conditions
 - i. Fur Farming
 - ii. Textiles Industry
 - iii. Farmed animal reduction
- 2) Animals abused in entertainment and work
 - i. Wild animals in circuses
 - ii. Private wild animal keeping
- 3) Stray animals in need of care
 - i. Stray animals

PLANS FOR FUTURE PERIODS (continued)

Organisational Strategy 2025-2038 (continued)

- 4) Animals cruelly traded and transported
 - i. Breeding and trade of big cats and bears
 - ii. Long-distance transport
 - iii. Dog and cat meat trade
 - iv. Breeding and trade of dogs
- 5) Animals not recognised as sentient beings
 - i. Global agenda

2. We save animals in disasters and conflicts.

- 1) Animals suffering due to disasters and conflicts
 - i. Disasters
 - ii. Conflicts

3. We are S.M.A.R.T. and build our path for collaboration.

- 1) Financial sustainability
- 2) People and team development
- 3) Ecosystem transformation

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of FOUR PAWS UK for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Trustees are required to:

- ♦ select suitable accounting policies and then apply them consistently
- ♦ observe the methods and principles in the Statement of Recommended Practice (Accounting and Reporting by Charities) (the Charities' SORP)
- ♦ make judgements and estimates that are reasonable and prudent
- ♦ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

STATEMENT OF TRUSTEES' RESPONSIBILITIES (continued)

- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- ♦ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ♦ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

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

By order of the Trustees:

A handwritten signature in blue ink, appearing to read 'Josef Pfabigan', followed by a long horizontal line.

Josef Pfabigan

Chair of Trustees, 10th of April 2025

Independent auditor's report to the members of FOUR PAWS UK

Opinion

We have audited the financial statements of FOUR PAWS UK (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies, and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its income and expenditure 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 Companies Act 2006.

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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 group's or the charitable parent company'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 other information comprises the information included in the annual report, including the Trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

Other information (continued)

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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the Trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the Trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of Trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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.

Responsibilities of Trustees (continued)

In preparing the financial statements, the Trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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.

How the audit was considered capable of detecting irregularities including fraud

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ We identified the laws and regulations applicable to the charity through discussions with management and from our knowledge and experience of the charity sector;
- ◆ We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the 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), the Companies Act 2006, the Charities Act 2011, The Code of Fundraising Practice and data regulations (GPDR); and
- ◆ We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and those charged with governance and review of minutes of Trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

Auditor's responsibilities for the audit of the accounts (continued)

How the audit was considered capable of detecting irregularities including fraud
(continued)

- ◆ Making enquiries of management and those charged with governance as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ Performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ Tested and reviewed journal entries to identify unusual transactions;
- ◆ Tested the authorisation of expenditure;
- ◆ Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- ◆ Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ Agreeing financial statement disclosures to underlying supporting documentation;
- ◆ Reading the minutes of meetings of Trustees; and
- ◆ Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We did not identify any irregularities, including fraud.

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 auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Catherine Biscoe (Senior Statutory Auditor)
For and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 11 April 2025

Statement of financial activities (including income and expenditure account) Year to 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income and expenditure							
Income from:							
Donations and legacies	1	4,338,069	122,500	4,460,569	4,240,339	162,643	4,402,982
Investments							
. Interest receivable		23,082	—	23,082	14,441	—	14,441
Total income		4,361,151	122,500	4,483,651	4,254,780	162,643	4,417,423
Expenditure on:							
Raising funds		1,381,305	—	1,381,305	1,278,590	—	1,278,590
Charitable activities							
. Advocacy for animal welfare and raising awareness		1,556,914	—	1,556,914	1,796,849	—	1,796,849
. Wild animal programs and campaigns		290,198	129,554	419,752	178,398	67,943	246,341
. Companion animals programs and campaigns		558,314	20,000	578,314	864,761	100,743	965,504
. Farm animals programs and campaigns		47,582	—	47,582	70,229	—	70,229
Total expenditure	2	3,834,313	149,554	3,983,867	4,188,827	168,686	4,357,513
Net income (expenditure) and net movement in funds	3	526,838	(27,054)	499,784	65,953	(6,043)	59,910
Reconciliation of funds:							
Total funds brought forward		1,904,743	27,054	1,931,797	1,838,790	33,097	1,871,887
Total funds carried forward	10,11	2,431,581	—	2,431,581	1,904,743	27,054	1,931,797

The charitable company's activities during the above two financial periods derived from continuing operations.

The charitable company has no recognised gains and losses other than those shown above.

Balance sheet 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	6		<u>12,288</u>		<u>15,031</u>
			12,288		15,031
Current assets					
Debtors	7	401,153		427,493	
Cash at bank and in hand		<u>2,145,014</u>		<u>1,664,031</u>	
		2,546,167		2,091,524	
Creditors: amounts falling due within one year	8	<u>(126,753)</u>		<u>(174,154)</u>	
Net current assets			<u>2,419,414</u>		<u>1,917,370</u>
Creditors: amounts falling due after more than one year	9		(121)		(604)
Net assets			<u>2,431,581</u>		<u>1,931,797</u>
The funds of the charity	10				
Unrestricted funds			2,431,581		1,904,743
Restricted funds			<u>—</u>		<u>27,054</u>
			<u>2,431,581</u>		<u>1,931,797</u>

The notes on pages 39 to 47 form part of the financial statements.

Approved and authorised for issue by the Board on and signed on its behalf by:



Josef PFABIGAN

Chair of Trustees, 10th of April 2025

Company registration number 05848230 (England and Wales).

Statement of cash flows Year to 31 December 2024

	Notes	2024 £	2023 £
Cash inflow from operating activities	A	488,665	73,677
Cash outflow from investing activities	B	(7,682)	(4,572)
Increase in cash and cash equivalents	C	480,983	69,105

Notes to the statement of cash flows for the year to 31 December 2024

A. Reconciliation of net income to net cash inflow from operating activities

	2024 £	2023 £
Net income	499,784	59,910
Depreciation charge	9,918	10,611
Loss on disposal of fixed assets	507	—
Decease (increase) in debtors	26,340	(60,535)
(Decrease) increase in creditors	(47,884)	63,691
Net cash inflow from operating activities	488,665	73,677

B. Cash flows from investing activities

	2024 £	2023 £
Investing activities		
Payments to acquire tangible fixed assets	(7,682)	(4,572)
Cash outflow from investing activities	(7,682)	(4,572)

C. Analysis of changes in cash (net debt)

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	1,664,031	480,983	2,145,014

The principal accounting policies, adopted judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below:

Basis of accounting

The financial statements have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

The principal items in the financial statements where judgements or estimates have been made in respect to:

- ♦ the allocation of direct mailing campaigns expenditure between fundraising or charitable activities; and

Going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Trustees acknowledge and recognise the potential impact of the current economic climate and the financial effect of this on our donors, supporters, partners and other stakeholders. We saw significant income from legacy donations during the year and this was further enhanced with continued positive returns from our digital investment integrating fundraising and campaigns to enhance supporter engagement and minimise attrition.

During 2024 we have increased our unrestricted reserves in alignment with our Reserves Policy and the annual budgets have been prepared on a realistic basis in consideration of the potential impact of continued economic challenges. We have reviewed our forecasts for 2025 and 2026 for all income streams and currently do not anticipate that the overall financial position of the charity will be adversely affected, or its financial solvency threatened.

Going concern (continued)

The Trustees have considered the wider financial uncertainties as the UK economy slows. The risk review also considered the current global economic insecurities due to the geopolitical and prior year energy crises, and how these may impact donors' propensity to give and any subsequent potential effect on the charity. The Trustees have concluded that although there may be some negative consequences, it is appropriate for the charity to continue to prepare its accounts on the going concern basis.

Income

Income is recognised in the period in which the charity is entitled to the receipt, the amount can be measured reliably, and it is probable that the funds will be received.

Donations are recognised when receivable and the amount can be measured reliably by the charity.

In accordance with the Charities SORP (FRS 102) volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Gifts in Kind are included in the statement of financial activities as the donated service is used by the charity.

Expenditure and the basis of apportioning costs

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure is comprised of direct costs and support costs. Direct costs are allocated to a specific activity. The classification between activities is as follows:

- ◆ Costs of raising funds comprise the costs incurred in fundraising. Fundraising costs include the cost of producing publications and of printing and mailing fundraising material, as well as the staff cost in these areas and an appropriate allocation of central office costs.
- ◆ Costs of charitable activities include direct expenditure incurred through grants to partners and operational activities, and an appropriate allocation of support costs. A proportion of literature is allocated to charitable activities if it fulfils the following educational criteria:
 - ◇ It is targeted at beneficiaries or others who can use the information to further FOUR PAWS charitable objectives;
 - ◇ It is information on which the recipient can act in an informed manner to further FOUR PAWS purposes; and

Expenditure and the basis of apportioning costs (continued)

- ◇ Be related to other educational activities or objectives undertaken by the charity.

In order to carry out the primary purpose of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment, and a suitable working environment. Staff costs are allocated based on time spent on an activity and premises and other costs are allocated based on staff head count and the proportion of direct allocated costs.

All expenditure is inclusive of irrecoverable VAT.

Governance costs relate to the costs strategic planning, external audit, any legal advice for the charity's Trustees and all costs of complying with constitutional and statutory requirements.

Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. Debtors have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. Creditors have been discounted to the present value of the future cash payment where such discounting is material.

Fund accounting

Restricted funds comprise monies raised, or their use restricted to, a specific purpose, or contributions subject to donor-imposed conditions.

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Pension costs

Defined contribution pension schemes

The charity operates a defined contribution pension scheme. The amounts charged represent the contributions payable to the scheme in the year. Employer contributions to the scheme are currently a maximum of 5.95% of pensionable salary.

The charity's staging date for auto-enrolment was 1 January 2017.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The depreciation rates that are in use are as follows:

Asset category:	Annual rate:
Office equipment	5-year straight line
Computer equipment	3-year straight line
Fixtures and fittings	5-year straight line

Only assets costing £300 or above are capitalised.

Finance leases

Assets obtained under finance leases are capitalised in the balance sheet. These are depreciated over their estimated useful lives or the lease term, whichever is the shorter. The interest element of these obligations is charged as an expense in the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

1 Donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total funds £	Unrestricted funds £	Restricted funds £	2023 Total funds £
Voluntary income						
Donations	2,574,151	122,500	2,696,651	2,504,722	162,643	2,667,365
Gift aid	309,729	—	309,729	247,712	—	247,712
Legacies	1,454,189	—	1,454,189	1,460,497	—	1,460,497
Grants	—	—	—	27,408	—	27,408
2024 Total funds	4,338,069	122,500	4,460,569	4,240,339	162,643	4,402,982

2 Expenditure

	Direct costs £	Grants £	Support costs £	Total costs 2024 £
Charitable activities				
Advocacy for animal welfare and raising awareness	1,155,422	—	401,492	1,556,914
Wild animals programs and campaigns	254,008	129,554	36,190	419,752
Companion animals programs and campaigns	503,284	20,000	55,030	578,314
Farm animals programs and campaigns	35,311	—	12,271	47,582
	1,948,025	149,554	504,983	2,602,562
Raising funds				
Staff costs	489,034	—	—	489,034
Investment in donor acquisition	447,498	—	—	447,498
Other	330,952	—	113,821	444,773
	1,267,484	—	113,821	1,381,305
Total expenditure	3,215,509	149,554	618,804	3,983,867

	Direct costs £	Grants £	Support costs £	Total costs 2023 £
Charitable activities				
Advocacy for animal welfare and raising awareness	978,230	447,000	371,619	1,796,849
Wild animals programs and campaigns	156,521	67,943	21,877	246,341
Companion animals programs and campaigns	733,364	100,743	131,397	965,504
Farm animals programs and campaigns	50,894	—	19,335	70,229
	1,919,009	615,686	544,228	3,078,923
Raising funds				
Staff costs	433,229	—	—	433,229
Investment in donor acquisition	376,302	—	—	376,302
Other	333,453	—	135,606	469,059
	1,142,984	—	135,606	1,278,590
Total expenditure	3,061,993	615,686	679,834	4,357,513

2 Expenditure (continued)**Analysis of support costs**

	Raising funds £	Advocacy and raising awareness £	Wild animals £	Companion animals £	Farm animals £	Total costs 2024 £
Staff costs	77,006	70,199	15,432	30,577	2,145	195,359
Premises costs	24,873	1,666	100	559	142	27,340
Governance	8,365	9,220	1,475	6,912	480	26,452
Other costs	3,577	320,407	19,183	16,982	9,504	369,653
	113,821	401,492	36,190	55,030	12,271	618,804

	Raising funds £	Advocacy and raising awareness £	Wild animals £	Companion animals £	Farm animals £	Total costs 2023 £
Staff costs	67,954	58,159	9,306	43,601	3,026	182,046
Premises costs	25,151	1,667	100	559	142	27,619
Governance	10,773	9,220	1,475	6,912	480	28,860
Other costs	31,728	302,573	10,996	80,325	15,687	441,309
	135,606	371,619	21,877	131,397	19,335	679,834

Staff costs are allocated based on time spent on an activity and premises and other costs are allocated based on staff head count and the proportion of directly allocated costs.

3 Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	9,918	10,611
Auditors' remuneration:		
.. Statutory audit services		
.. Current year	18,840	18,000
.. Prior year	2,382	3,380

4 Employee and key management remuneration**Summary**

Staff costs during the year were as follows:

	2024 £	2023 £
Salaries and wages	1,810,694	1,628,734
Social security costs	211,471	188,634
Other pension costs	67,848	58,694
Termination costs	—	55,886
	2,090,013	1,931,948

4 Employee and key management remuneration (continued)

The average number of employees who earned £60,000 per annum or more (including termination payments but excluding pension contributions) during the year was as follows:

	2024 No.	2023 No.
£60,001 - £70,000	1	5
£70,001 - £80,000	6	—
£90,001 - £100,000	—	—
£130,001 - £140,000	—	1

Staff numbers

The average number of employees during the year, calculated on an average headcount and full-time equivalent basis, was as follows:

	Headcount		Full time equivalent	
	2024	2023	2024	2023
Average number of employees				
Charitable activities, campaigns and publicity	14	17	14	18
Fundraising	10	9	10	9
Managing and administration	2	2	2	2
Leadership and governance	5	5	5	5
	31	33	31	34

The charity operates a defined contribution stakeholder pension scheme operated by Standard Life Insurance. Staff are auto enrolled when they are first employed.

	2024 £	2023 £
The costs of the scheme to the charity for the year	67,848	58,694
	67,848	58,694

None of the Trustees received any remuneration in respect of their services during the year (2023 - £nil). During the year, no out of pocket travelling expenses were reimbursed to Trustees (2023 – no amounts were reimbursed to Trustees).

Key management personnel

Key management personnel are defined as the Trustees and the five members of the senior management team.

The total employee benefits of the key management personnel of the charity were £371,886 (2023 – £367,023).

5 Taxation

FOUR PAWS UK is a registered charity and therefore is not liable to income tax or corporation on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

6 Tangible fixed assets

	Office equipment £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 January 2024	4,289	45,380	2,799	52,468
Additions	—	6,204	1,478	7,682
Disposals	(1,259)	(788)	(2,151)	(4,198)
At 31 December 2024	<u>3,030</u>	<u>50,796</u>	<u>2,126</u>	<u>55,952</u>
Depreciation				
At 1 January 2024	3,183	32,195	2,059	37,437
Charge for the year	606	8,907	405	9,918
Disposals	(1,259)	(788)	(1,644)	(3,691)
At 31 December 2024	<u>2,530</u>	<u>40,314</u>	<u>820</u>	<u>43,664</u>
Net book value				
At 31 December 2024	<u>500</u>	<u>10,482</u>	<u>1,306</u>	<u>12,288</u>
At 31 December 2023	<u>1,106</u>	<u>13,185</u>	<u>740</u>	<u>15,031</u>

7 Debtors and prepayments

	2024 £	2023 £
Other debtors	16,012	16,037
Prepayments and accrued income	385,141	411,456
	<u>401,153</u>	<u>427,493</u>

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	70,974	31,511
Accruals	55,779	41,900
Grants payable	—	100,743
	<u>126,753</u>	<u>174,154</u>

9 Creditors: amounts falling after more than one year

	2024 £	2023 £
Finance lease commitments	121	604
	<u>121</u>	<u>604</u>

10 Movements in funds

	At 1 January 2024 £	Incoming resources £	Outgoing resources £	At 31 December 2024 £
<i>Restricted funds</i>				
Sanctuaries – Patrons 2023	27,054	—	(27,054)	—
SAC Ukraine	—	15,000	(15,000)	—
Bear Sanctuary Arbesbach	—	52,500	(52,500)	—
Sanctuaries 2024	—	50,000	(50,000)	—
SAC Romania	—	5,000	(5,000)	—
	<u>27,054</u>	<u>122,500</u>	<u>(149,554)</u>	<u>—</u>
Unrestricted funds				
General funds	1,904,743	4,361,151	(3,834,313)	2,431,581
	<u>1,904,743</u>	<u>4,361,151</u>	<u>(3,834,313)</u>	<u>2,431,581</u>
Total funds	<u>1,931,797</u>	<u>4,483,651</u>	<u>(3,983,867)</u>	<u>2,431,581</u>

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	At 31 December 2023 £
<i>Restricted funds</i>				
FELIDA	5,508	—	(5,508)	—
Ukraine	23	—	(23)	—
Ukraine from CAT GALLERY	8,069	—	(8,069)	—
Ukraine from RSPCA branches	9,497	—	(9,497)	—
Stray Animal Care, Europe, USAVA partnership work	—	10,000	(10,000)	—
Lions Rock Sanctuary, SA	10,000	—	(10,000)	—
Stray Animal Care, Europe	—	4,846	(4,846)	—
Support for Bears	—	10,000	(10,000)	—
Vietnamese Dog House	—	10,000	(10,000)	—
Cats Protection Grant - Project Kishka, Ukraine	—	100,743	(100,743)	—
Sanctuaries - Patrons	—	27,054	—	27,054
	<u>33,097</u>	<u>162,643</u>	<u>(168,686)</u>	<u>27,054</u>
Unrestricted funds				
General funds	1,838,790	4,254,780	(4,188,827)	1,904,743
	<u>1,838,790</u>	<u>4,254,780</u>	<u>(4,188,827)</u>	<u>1,904,743</u>
Total funds	<u>1,871,887</u>	<u>4,417,423</u>	<u>(4,357,513)</u>	<u>1,931,797</u>

10 Movements in funds (continued)

Sanctuaries – Patrons support 2023 and 2024

FOUR PAWS sanctuaries offer a safe haven for rescued animals, providing around 140 bears and over 140 big cats a life-long home in a near-natural habitat. Our sanctuaries in total house around 340 animals globally. Patrons support enables FOUR PAWS to provide sanctuary and safety to animals and ensures that all our animals have the care and supplies they need, from urgent emergency care to everyday needs such as food, ponds and enrichment.

FOUR PAWS are constantly working to improve the quality of life for animals in our care. By enhancing current enclosures, expanding access to natural habitats and the sanctuaries' overall capacity. Through the generosity of our Patrons their gifts are being distributed amongst our sanctuaries where the need is greatest.

Stray Animal Care, Ukraine

FOUR PAWS has been helping 'homeless pets' in Ukraine for over a decade, with the first stray animal care activities being carried out by our local veterinary team in Ukraine and mobile clinic in 2012, in response to the mass brutal culling of stray dogs [which was legally allowed at the time] in preparation for the UEFA football championship in Kyiv. Following this, we continued our work to help stray animals across the country and support municipalities with humane stray animal care projects.

In 2022 Russia invaded Ukraine and whilst our work was briefly interrupted, we were subsequently able to refocus and adapt the way we worked to ensure we could continue helping thousands of stray animals in Ukraine. This has been achieved both through strategic partnerships locally and our dedicated teams in Ukraine who have continued to work through extremely difficult circumstances. Our work has meant that throughout the war we have provided life-saving work for strays, abandoned pet dogs and cats; support for refugees and their pets; as well as provide help to animal shelters in Ukraine which are struggling to take care of their animals due to high intake numbers, low adoption rates and lack of food and medical supplies.

While we aim to deliver sustainable and humane stray animal care programmes in Ukraine our focus during the war has had to be on delivering emergency relief. We have been providing emergency aid response to protect the animals within our established programmes but have also launched new projects to help the many companion animals in need.

10 Movements in funds (continued)

Bear Sanctuary Arbesbach – Enlargement plan

Bear Sanctuary Arbesbach has been a FOUR PAWS project for abused bears, based in Austria since 1998. The sanctuary provides rescued bears a life-long home in a near-natural habitat. Unfortunately, many bears are still being kept in terrible conditions. They are exploited as fighting, dancing bears or kept as tourist attractions. Bears that have grown up in human care, unfortunately, can no longer be released into the wild. They have become too used to humans and their support. In captivity, these animals lose the vital instincts they would need for a life alone in the wild. Left to themselves, they are unable to survive. Many of our bears display severe behavioural disorders due to their former caged existence and require the special attention of our animal care staff. FOUR PAWS aims to provide bears in human care with an environment that corresponds to their species. In extensive wooded enclosures, our bears are able to rediscover their instincts and act out their natural behaviour.

Currently there are three bears living at Arbesbach, but with more bears needing to be rescued, FOUR PAWS is expanding Arbesbach to extend the sanctuary with the aim to bring in more bears. It is estimated that around 300 brown bears still live in captivity in Central and Eastern Europe in very poor conditions. To save more bears that have been mistreated in Europe, it is necessary to have more and better places to shelter them. FOUR PAWS has clear rules for what constitutes a good shelter and the support of donors towards this expansion has a significant impact on the lives of the bears in our care. Crucially, we will be able to continue to provide essential life-long care, food, shelter, and medical attention to these animals.

Stray Animal Care, Romania

FOUR PAWS veterinary and care teams, deliver Stray Animal Care programs in Romania, Bulgaria, and Ukraine. In close collaboration with our Community Engagement unit, they humanely reduce the number of animals on the streets through spaying, neutering, and release programmes and improve their quality of life.

Romania has one of the largest stray animal populations in Europe, with a rough estimate between 200,000 and 500,000 dogs and likely many more stray cats living in this country. The killing of stray animals is still being legally and frequently practices to reduce the stray dog overpopulation in Romania. Stray dogs and cats live very hard and short lives suffering from a lack of food and shelter, untreated illness, injuries and sometimes deliberate abuse. Many more unwanted dogs end up in shelters living out their lives in often deplorable conditions with very little hope of ever being adopted.

Project Kishka – Cats Protection Grant

Since the war, we have implemented projects to sterilize, vaccinate and treat dogs and cats in various ways. One of these projects is the unique Project Kishka, [Kishka means 'female cat' in Ukrainian]. Launched in October 2022 this project is fully dedicated to helping the stray cats of Ukraine.

10 Movements in funds (continued)***Project Kishka – Cats Protection Grant (continued)***

Before the war, many Communal Enterprises [municipal entities responsible for stray dog management] throughout Ukraine carried out mass-sterilisation projects for stray dogs. Since the war began, NGO's have taken on these programmes and without a focus on stray cats, numbers have increased. With these increasing cat populations, it is important to not only manage and stabilise numbers but also to help cats impacted by war. With a clear gap in programmatic work with a cat focus; Project Kishka was created to address this.

FOUR PAWS works in cooperation with existing projects of the Communal Enterprises, using their premises and infrastructure. Local veterinarians are recruited, trained and supervised by FOUR PAWS experienced veterinarian, overseeing the quality and coordination of the project. Project Kishka is carried out in different locations in Ukraine simultaneously and costs for the project, such as training, salaries, medication and equipment, are covered by FOUR PAWS and a generous grant received from Cats Protection.

11 Analysis of net assets between funds

	Restricted £	Unrestricted £	Total 2024 £
Tangible assets	—	12,288	12,288
Current assets	—	2,546,167	2,546,167
Current liabilities	—	(126,753)	(126,753)
Liabilities due in more than one year	—	(121)	(121)
	—	2,431,581	2,431,581

	Restricted £	Unrestricted £	Total 2023 £
<i>Tangible assets</i>	—	15,031	15,031
<i>Current assets</i>	27,054	2,064,470	2,091,524
<i>Current liabilities</i>	—	(174,154)	(174,154)
<i>Liabilities due in more than one year</i>	—	(604)	(604)
	27,054	1,904,743	1,931,797

12 Transactions with Trustees and related party transactions

None of the Trustees received any payments in 2024 (2023 – none) as reimbursements for travel costs.

No other remunerations or expenses were paid to the Trustees or persons related to them. FOUR PAWS is part of the wider VIER PFOTEN International network with offices in Europe, Africa, Australia, and North America. Every FOUR PAWS office is constituted and registered as a legal entity in the local country as required and has a licence to use the FOUR PAWS trademark. The offices carry out a range of animal welfare and fundraising activities united under one global FOUR PAWS strategy. Individual country strategies and plans are developed in consultation with and approved by the Trustees of FOUR PAWS UK.

Three of the UK Trustees are also in key management positions at VIER PFOTEN International: Josef Pfabigan (Chief Executive Officer), Luciana D'Abramo (Chief Development Officer) and Alexandra Mandoki (Chief Marketing Officer).

FOUR PAWS UK's IT support / network is provided by VIER PFOTEN International. We also report on HR issues to Personnel at VIER PFOTEN International.

During the year payments totalling £149,554 (2023: £619,405) were made to VIER PFOTEN International and grants of £nil were received (2023: £27,408). At the year end, no amounts were owed to VIER PFOTEN (2023: £31,743).

There were no other related party transactions in the year to 31 December 2024.