

Asia for Animals Coalition

Scotland · Charity number SC052485

Details

Known as	AfA, AfA Coalition
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-04-17
Register	View on the OSCR register

Contact

Address Cornwall House South
Lower Flat
Barmore Road
Tarbert
Argyll
PA29 6TW

Website <https://www.asiaforanimals.com/>

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of animal welfare'

What the charity does: The charity continues to be a network of NGOs working to protect animals across Asia.

Beneficiaries: 'Other defined groups'

Objectives: Purposes The Coalition is organised exclusively as a network of organisations working specifically for the protection of animals in and originating in Asia through developmental work, campaigns, advocacy, and practical assistance in order to improve the status and welfare of animals. Vision A world in which animal sentience is respected, and all animals live a good life, with their well-being protected. A stronger animal welfare movement across the whole of Asia, accessible to all animal protection organisations large and small, local, national and international. Mission To form a strong network of animal protection organisations working in Asia or on Asian animal protection issues. To improve the wellbeing of all animals and support network Members and associates in ending animal exploitation and suffering. To bridge the gaps and encourage collaboration between groups and regions and form a centralised point for information exchange. Aims To raise awareness of the issues that impact upon the welfare of animals across Asia To provide advocacy support for campaigns within the region aimed at improving animal welfare and/or ending the exploitation and suffering of animals To facilitate discussions between organisations and allow the cross

sharing of information to find solutions to animal welfare issues To maintain the network and act as a central point for animal welfare organisations offering guidance and resources to help alleviate animal suffering To build capacity of networks and organisations on issues related to animal advocacy with international organisations such as OIE, WHO, WFA

Geography

- **Main operating location:** Argyll And Bute
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	4
2024-12-31	£225,447	£308,908	-	4
2024-03-31	£437,947	£225,415	-	5

Asia for Animals Coalition

Scotland - Charity number SC052485

Accounts



Contents

[AfA Trustees Annual Report \(TAR\)](#)

[Objectives and activities](#)

[Additional information \(optional\)](#)

[Achievements and performance](#)

[Additional information \(optional\)](#)

[Financial review](#)

[Additional information \(optional\)](#)

[Structure, governance and management](#)

[Additional information \(optional\)](#)

[Reference and administrative details](#)

[Corporate trustees – names of the directors at the date the report was approved](#)

[Name of trustees holding title to property belonging to the charity](#)

[Funds held as custodian trustees on behalf of others](#)

[Declarations](#)

AfA Trustees Annual Report (TAR)

From: April 1, 2024

To: December 31, 2024

Charity name: Asia for Animals Coalition

Charity registration number: SCIO SC052485



The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Coalition is organized exclusively as a network of organizations working specifically for the protection of animals in and originating in Asia through developmental work, campaigns, advocacy, and practical assistance in order to improve the status and welfare of animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	AfA provided support the member organizations in their campaigns and advocacy work to protect animals, AfA supported the drafting of appeal letters to State authorities and government agencies in 13 countries, developed issue based working groups with member organizations for collaboration and cross learning, organized events to bring together animal organizations and activists and expanded the Coalition to around 400 members
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have paid due regard to the Charity Commission guidance on public benefit regarding the activities they should undertake.



Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Asia for Animals does not provide grants to organizations
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	None
Other		



Achievements and performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>AfA brought together numerous animal organizations, animal activists and advocates together to create a stronger and cohesive movement through the following Working Groups.</p> <p>Farm Animal Coalition (FAC)</p> <p>In 2024, the Farm Animal Coalition (FAC) reinforced its position as the leading regional platform for advancing the welfare of farmed animals across Asia. The year's highlight was the <i>Asia Farm Animal Day (AFAD) 2024</i>, held in Vietnam and co-hosted with AVA International. The event brought together more than 400 participants representing over 160 organisations from 47 countries, marking one of the largest gatherings for farm animal welfare in the region. FAC also published <i>The Capacity and Funding Landscape of the Animal Protection Movement in Asia</i> report, a landmark resource endorsed and supported by 45 organisations, offering valuable insights into the current challenges and opportunities for the movement's growth. Building on this momentum, FAC initiated discussions with organisations from India, Indonesia, and Nepal to host regional events in coming years, further localising capacity-building and collaboration efforts. The coalition also facilitated partnerships between Vietnamese organisations and both governmental and non-governmental institutions, including introductions to VegFest organisers and the Dog</p>



	SORP reference	
		<p>and Cat Coalition (DACC), enhancing cross-sector cooperation in the region.</p> <p>Capacity in Animal Protection Coalition (CAPC)</p> <p>The Capacity in Animal Protection Coalition (CAPC) made significant strides in 2024 toward empowering organisations working to improve the welfare of animals in captivity. The coalition published <i>The Capacity and Funding Landscape of the Animal Protection Movement in Asia</i> report, which it later presented at a panel discussion at AFAD in Hanoi. CAPC launched monthly funding subgroup meetings, creating a space for member organisations to collectively set goals and tackle financial sustainability issues identified in the Asia Funding Landscape report. The coalition also developed a series of resource templates to strengthen organisational and programmatic capacity among mentee groups. Throughout the year, CAPC continued to provide one-on-one mentoring and targeted organisational development support to member groups such as <i>Animals Don't Speak Human</i> (Indonesia), <i>Animal Welfare Corporate Partners Japan</i>, <i>The Civet Project</i>, <i>Voice of Animal Nepal</i>, and <i>Animal Law & Policy Network India</i>. This tailored support helped partners enhance their leadership structures, improve fundraising strategies, and implement effective project management systems. CAPC's ongoing mentoring initiatives remain a cornerstone of AfA's wider effort to build long-term sustainability and professionalism in the regional animal protection movement</p>



	SORP reference	
		<p>Macaque Coalition (MACC) The Macaque Coalition (MACC) achieved key milestones in 2024 as it advanced efforts to secure legal protection for macaques in Asia. A significant step forward was the development of a <i>Roadmap for Legal Protection for Long-tailed and Pig-tailed Macaques in Indonesia</i>; a long-term initiative aimed at securing formal recognition of macaques' welfare needs in policy and practice. MACC also began building partnerships with AI tool developers to design an innovative triage system that helps organisations identify, prioritise, and respond to macaque-related welfare concerns, including those arising from online content and human-macaque conflict. Planning commenced for <i>International Macaque Week 2025</i>, which will include educational exchanges and collaborative activities among member organisations. MACC also developed a mitigation plan to help the city of Kathmandu, Nepal, manage the growing issue of negative human-macaque interactions. Throughout the year, the coalition continued to advocate against macaque exploitation, including co-signing an appeal letter with <i>Wildlife Friends Foundation Thailand</i> to shut down the <i>Samui Monkey Center</i> due to severe welfare violations. MACC's participation in the <i>9th Asian Primate Symposium (2024)</i> further strengthened its visibility and leadership in regional primate protection efforts.</p> <p>Dog and Cat Welfare Coalition (DACC)</p> <p>2024 was a year of renewal and strengthened collaboration for the Dog and Cat Welfare Coalition (DACC). With new leadership and coordination, DACC reconnected with its member organisations across</p>



	SORP reference	
		<p>Asia and welcomed new participants into the network. The coalition facilitated collaborative action among member organisations campaigning to end the dog and cat meat trade in Vietnam, helping to map out strategies and ensure alignment across ongoing advocacy efforts. DACC also coordinated appeal letters and statements directed to national and local governments, including an appeal to the Government of Bali, Indonesia, addressing planned mass culling of stray and community dogs. In addition to its policy engagement, DACC worked closely with disaster-affected organisations in the region to circulate appeals for assistance and strengthen regional solidarity. DACC's revitalisation in 2024 has laid the foundation for more coordinated advocacy, resource sharing, and strategic campaigning for companion animal welfare across Asia.</p> <p>Social Media Animal Cruelty Coalition (SMACC)</p> <p>The Social Media Animal Cruelty Coalition (SMACC) continued its pioneering work in 2024 as the global leader tackling the growing issue of online animal cruelty content. The coalition solidified partnerships with major platforms by becoming an official partner in the <i>Trusted Flagger Schemes</i> for YouTube and TikTok, allowing SMACC to directly report and influence the removal of harmful content. In collaboration with TikTok, SMACC played an instrumental role in developing the platform's <i>Animal Welfare Safety Center</i>, a landmark resource to educate users and promote ethical online behaviour. SMACC published a major research report on</p>



	SORP reference	
		<p>“fake rescue” cruelty content, the findings of which informed policy dialogue with social media platforms and regulators. The coalition also released an extensive <i>NGO Toolkit</i> on its website, providing practical resources for organisations advocating against online animal cruelty. Beyond platform partnerships, SMACC contributed expert input to the <i>European Commission’s study on Trusted Flaggers</i> and worked closely with <i>Ofcom</i> (UK) on implementing the <i>Online Safety Act</i>, ensuring that animal welfare is explicitly represented in digital policy. Membership expanded to 31 organisations, supported by new subgroups focusing on legislative advocacy and public education. SMACC’s accomplishments in 2024 have significantly advanced global recognition of online cruelty as a critical animal welfare issue and positioned AfA as a key stakeholder in shaping humane digital spaces.</p> <p>Policy Coalition (APC)</p> <p>In 2024, the Policy Coalition advanced the integration of animal welfare within international and regional policy frameworks by strengthening members’ access to global platforms and resources. It guided several organizations through accreditation processes with UNEP and ECOSOC, collaborated with other regional networks under the World Federation for Animals to create a shared policy resource library, and supported the development of the <i>Asia Pacific Animal Law Overview</i> database. The coalition also connected member groups with pro-bono legislative experts, contributed to global policy dialogues—including submissions to the <i>Convention on Biological Diversity</i> and case studies for COP 29—and</p>



	SORP reference	
		<p>began shaping strategies for sustainable tourism that embed animal welfare in the agendas of IUCN and the UN World Tourism Organization. Further, it initiated work on marine policy advocacy, launched a monthly blog series featuring policy projects of member organizations, and began designing a skills development series to strengthen advocacy capacity. Through these efforts, the Policy Coalition has positioned AfA as a key regional voice linking animal welfare, law, and sustainable development.</p>

Additional information (optional)

You may choose to include further statements where relevant about:



Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The charity had unrestricted funds of £29,755 and restricted funds of £91,341 at the end of the period.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity holds reserves to allow for fluctuations in cashflow and the timing of incoming resources against the smooth delivery of its objectives. This equated to 6months of unrestricted expenditure in the accounting period.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	AfA's income comes from the core member organization fees which is based on a Tiered system. Few of the core member organizations provide
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		grants for the working groups and we apply to donors and foundations to raise funds.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	Trust Deed
How is the charity constituted? for example limited company, unincorporated association, CIO	Para 1.25	SCIO- Scottish Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Refer Clause 25 to 28 of AfA Constitution for details Summary of selection process is as below:- 1. BMOs are elected from among the CMOs who are eligible to stand up for election ** Only CMOs whose org is eligible to be on the Board can submit a person - ie eligible only if their CMO Tier would fall into Tier 1, 2 or 3 of the annual membership fees of a CMO out-with the period of their waiver



		<ol style="list-style-type: none"> 2. Eligible CMOs are collated and all CMOs are given one vote per CMO to nominate their chosen board member organization. 3. Successful top 5 CMOs submit a person who they wish to be eligible for the vote to sit on the UK Board 4. The member contact submitted by the elected organizations are then approved as the members / trustees of the Board for the three year term

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<ul style="list-style-type: none"> ● Membership Code of Commitment ● Board spend Policy ● Privacy Policy <p>These three policies are specific to the Board members.</p>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>SCIO Two Tier Constitution</p> <p>Clause 7 of the Constitution</p> <p>The structure of the organization consists of:</p> <ol style="list-style-type: none"> a) The MEMBERS – who have the right to participate in Member's meetings, including any annual Member's meeting, and have important powers under the Constitution. Members may be one of the following categories: <ol style="list-style-type: none"> a) BOARD MEMBER ORGANIZATIONS (BMOs) – representatives of which hold regular meetings and generally control the activities of the Organization;



		<p>b) CORE MEMBER ORGANIZATIONS (CMOs) - who have the right to attend Members' meetings (including any annual Members' meeting) and have important powers (Decisions chart) under the Constitution; and</p> <p>c) NETWORK MEMBER ORGANIZATIONS (NMOs) - which are accepted into the Coalition on an ad hoc basis. They are not full Members of the Coalition.</p> <p>b) The BOARD - who hold regular meetings and generally control the activities of the organization. Each BMO shall nominate a person who will serve on the Board, as further set out at Clause 28. These persons shall act as the Charity Trustees.</p>
Relationship with any related parties	Para 1.51	No
Other		

Reference and administrative details

Charity name	Asia for Animals Coalition
Other name the charity uses	AfA, AfA Coalition
Registered charity number	SCO52485
Charity's principal address	[REDACTED]
Independent Examiner	Warner Wilde Limited, 4 Marigold Drive, Bisley, Surrey, GU24 9SF

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
[REDACTED] Animals Asia Foundation	Chairperson of the Board		Core Member Organisations



		Core Member Organisations
		Core Member Organisations
	Treasurer	Core Member Organisations

Corporate trustees - names of the directors at the date the report was approved

Director name	n/a
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Name of trustees holding title to property belonging to the charity

Trustee name	n/a
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Funds held as custodian trustees on behalf of others

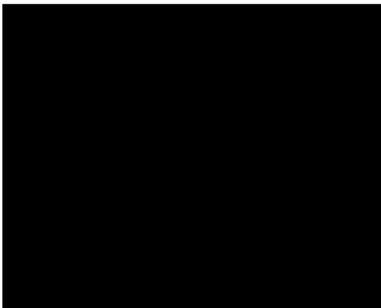
Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	



Declarations



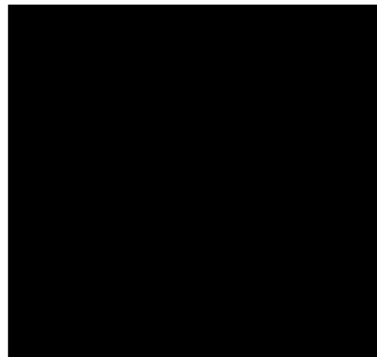
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.




Co-CEO
Asia for Animals Coalition


Date: 2 December 2025



Co-CEO
Asia for Animals Coalition



Date: 2 December 2025

ASIA FOR ANIMALS COALITION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASIA FOR ANIMALS COALITION

I report to the trustees on my examination of the financial statements of Asia for Animals Coalition (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date: 3 December 2025

ASIA FOR ANIMALS COALITION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	48,686	148,486	197,172	51,005	296,914	347,919
Charitable activities	4	28,247	-	28,247	89,902	-	89,902
Investments	5	28	-	28	126	-	126
Total income		<u>76,961</u>	<u>148,486</u>	<u>225,447</u>	<u>141,033</u>	<u>296,914</u>	<u>437,947</u>
Expenditure on:							
Raising funds	6	290	-	290	800	424	1,224
Charitable activities	7	118,994	189,624	308,618	88,301	135,890	224,191
Total expenditure		<u>119,284</u>	<u>189,624</u>	<u>308,908</u>	<u>89,101</u>	<u>136,314</u>	<u>225,415</u>
Net income/(expenditure)		<u>(42,323)</u>	<u>(41,138)</u>	<u>(83,461)</u>	<u>51,932</u>	<u>160,600</u>	<u>212,532</u>
Transfers between funds		28,121	(28,121)	-	-	-	-
Other recognised gains and losses:							
Other losses	12	(860)	-	(860)	(7,115)	-	(7,115)
Net movement in funds		<u>(15,062)</u>	<u>(69,259)</u>	<u>(84,321)</u>	<u>44,817</u>	<u>160,600</u>	<u>205,417</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>44,817</u>	<u>160,600</u>	<u>205,417</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at 31 December 2024		<u>29,755</u>	<u>91,341</u>	<u>121,096</u>	<u>44,817</u>	<u>160,600</u>	<u>205,417</u>

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

ASIA FOR ANIMALS COALITION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2024 £	£
Current assets					
Debtors	13	-		72,734	
Cash at bank and in hand		191,770		168,132	
		<u>191,770</u>		<u>240,866</u>	
Creditors: amounts falling due within one year	14	(70,674)		(35,449)	
Net current assets			121,096		205,417
			<u>121,096</u>		<u>205,417</u>
The funds of the charity					
Restricted income funds	17		91,341		160,600
Unrestricted funds	18		29,755		44,817
			<u>121,096</u>		<u>205,417</u>

The financial statements were approved by the trustees on December 2, 2025


Trustee

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Asia for Animals Coalition is a Scottish Charitable Incorporated Organisation.

1.1 Reporting period

The charity's financial statements for its first accounting period are presented for a period shorter than one year, The reason for using shorter period it to be able to move to the desired period end of 31 December in the next accounting period. As this is the first accounting period there are no comparative figures.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants	48,686	148,486	197,172	51,005	296,914	347,919

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2024 £
Charitable activities		
Membership Fee	22,352	85,798
Other income	5,895	4,104
	<u>28,247</u>	<u>89,902</u>

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2024 £
Interest receivable	28	126

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Advertising	290	-	290	800	424	1,224

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Core activities 2024 £	FAC activities 2024 £	DACC activities 2024 £	SARCC activities 2024 £	SMACC activities 2024 £	Event activities 2024 £	APC activities 2024 £	Total 2024 £
Direct costs								
Staff costs	128,626	-	-	-	-	-	-	128,626
Consultancy	48,803	-	8,086	32,920	24,980	9,796	11,218	135,803
Travel and subsistence	8,920	10,025	699	617	1,668	-	233	22,162
Sundry	3,389	-	-	-	-	-	-	3,389
	<u>189,738</u>	<u>10,025</u>	<u>8,785</u>	<u>33,537</u>	<u>26,648</u>	<u>9,796</u>	<u>11,451</u>	<u>289,980</u>
Share of support and governance costs (see note 8)								
Support	10,946	-	-	-	-	-	-	10,946
Governance	7,692	-	-	-	-	-	-	7,692
	<u>208,376</u>	<u>10,025</u>	<u>8,785</u>	<u>33,537</u>	<u>26,648</u>	<u>9,796</u>	<u>11,451</u>	<u>308,618</u>
Analysis by fund								
Unrestricted funds	118,994	-	-	-	-	-	-	118,994
Restricted funds	89,382	10,025	8,785	33,537	26,648	9,796	11,451	189,624
	<u>208,376</u>	<u>10,025</u>	<u>8,785</u>	<u>33,537</u>	<u>26,648</u>	<u>9,796</u>	<u>11,451</u>	<u>308,618</u>

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

(Continued)

Previous Period:	Core activities 2024 £	FAC activities 2024 £	DACC activities 2024 £	SARCC activities 2024 £	SMACC activities 2024 £	Event activities 2024 £	APC activities 2024 £	Total 2024 £
Direct costs								
Staff costs	77,351	-	-	-	-	-	-	77,351
Consultancy	1,899	31,236	8,165	18,299	11,212	8,551	9,573	88,935
Travel and subsistence	3,154	12,296	94	-	618	-	1,869	18,031
Sundry	31,219	-	-	-	-	-	-	31,219
	<u>113,623</u>	<u>43,532</u>	<u>8,259</u>	<u>18,299</u>	<u>11,830</u>	<u>8,551</u>	<u>11,442</u>	<u>215,536</u>
Share of support and governance costs (see note 8)								
Support	5,590	-	-	-	-	-	-	5,590
Governance	3,065	-	-	-	-	-	-	3,065
	<u>122,278</u>	<u>43,532</u>	<u>8,259</u>	<u>18,299</u>	<u>11,830</u>	<u>8,551</u>	<u>11,442</u>	<u>224,191</u>
Analysis by fund								
Unrestricted funds	61,702	-	8,165	18,299	34	-	101	88,301
Restricted funds	60,576	43,532	94	-	11,796	8,551	11,341	135,890
	<u>122,278</u>	<u>43,532</u>	<u>8,259</u>	<u>18,299</u>	<u>11,830</u>	<u>8,551</u>	<u>11,442</u>	<u>224,191</u>

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities

	Core activities 2024 £	Total 2024 £
Insurance	853	768
Accountancy	3,621	1,427
IT costs	6,472	3,395
Governance	7,692	3,065
	<u>18,638</u>	<u>8,655</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2024 Number
	<u>4</u>	<u>4</u>

Employment costs

	2024 £	2024 £
Wages and salaries	120,941	68,841
Social security costs	4,972	6,175
Other pension costs	2,713	2,335
	<u>128,626</u>	<u>77,351</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2024 £
Aggregate compensation	<u>-</u>	<u>25,662</u>

Key management personnel are described as CEO, Deputy CEO and Head of Programmes. The CEO started in January 2024 the Head of Programmes started in September 2023. The Deputy CEO was not on payroll but was a trustee between January 2023-December 2023.

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Other gains and losses

	Unrestricted funds 2024 £
Gains/(losses) upon:	
Foreign exchange	860
	<u>860</u>

13 Debtors

	2024 £	2024 £
Amounts falling due within one year:		
Other debtors	-	71,248
Prepayments and accrued income	-	1,486
	<u>-</u>	<u>72,734</u>

14 Creditors: amounts falling due within one year

	Notes	2024 £	2024 £
Other taxation and social security		3,104	3,611
Deferred income	15	65,079	29,687
Other creditors		624	531
Accruals		1,867	1,620
		<u>70,674</u>	<u>35,449</u>

15 Deferred income

	2024 £	2024 £
Other deferred income	65,079	29,687
	<u>65,079</u>	<u>29,687</u>

Deferred income is included in the financial statements as follows:

	2024 £	2024 £
Deferred income is included within:		
Current liabilities	65,079	29,687
	<u>65,079</u>	<u>29,687</u>

Movements in the year:

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15	Deferred income		(Continued)
	Deferred income at 1 April 2024	29,687	-
	Released from previous periods	(29,687)	-
	Resources deferred in the year	65,079	29,687
		<u>65,079</u>	<u>29,687</u>
	Deferred income at 31 December 2024	<u>65,079</u>	<u>29,687</u>

16	Retirement benefit schemes		2024	2024
	Defined contribution schemes		£	£
	Charge to profit or loss in respect of defined contribution schemes		2,713	2,335
			<u>2,713</u>	<u>2,335</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Sanctuaries and Rescue Centers Coalition	48,398	-	(33,536)	(9,750)	5,112
Social Media Animal Cruelty Coalition	30,836	28,433	(55,058)	-	4,211
AfA Policy Coalition	25,058	6,422	(11,451)	(16,601)	3,428
Farm Animal Coalition	56,308	107,262	(80,795)	(10,037)	72,738
Dog and Cat Coalition	-	6,369	(8,784)	8,335	5,920
Macaque Coalition	-	-	-	(68)	(68)
	<u>160,600</u>	<u>148,486</u>	<u>(189,624)</u>	<u>(28,121)</u>	<u>91,341</u>

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Restricted funds (Continued)

Previous Period:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Sanctuaries and Rescue Centers Coalition	-	59,979	(11,581)	-	48,398
Social Media Animal Cruelty Coalition	-	73,533	(42,697)	-	30,836
AfA Policy Coalition	-	41,562	(16,505)	-	25,057
Farm Animal Coalition	-	121,840	(65,531)	-	56,309
	-	296,914	(136,314)	-	160,600

The 2024 transfer from restricted funds represents expenditure that was incurred from restricted funds in the prior period but not recognised.

Funder restricted (average) 80% of their grant to be spent specifically on the working group programme they wish to fund to achieve the stated outcomes of that specific area of AfA, the following summary confirms which funders are supporting programmes.

Sanctuaries and Rescue Centers Coalition

Asia Wild

Social Media Animal Cruelty Coalition

HSI

IPPL

Lady Freethinker

RSPCA UK

SUST

WTG

TSPCA

WAP

IUCN SSN PSG

Donations - crowd funder

AfA Policy Coalition

Four Paws Int.

Farm Animal Coalition

Open Phil

