

Viva!

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021

for

Viva!

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

Viva!

Contents of the Financial Statements
for the Year Ended 31 March 2021

Page

Report of the Trustees	1 to 18
Statement of Trustees' Responsibilities	19
Report of the Independent Auditors	20 to 23
Statement of Financial Activities	24
Balance Sheet	25 to 26
Cash Flow Statement	27
Notes to the Cash Flow Statement	28
Notes to the Financial Statements	29 to 41
Detailed Statement of Financial Activities	42 to 43

Viva!

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1037486

Registered office
8 York Court
Wilder Street
Bristol
BS2 8QH

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

Viva! changed its governing structure from individual trustees of a trust to:

Corporate trustee

After taking legal advice, it was decided to change the governing trustee structure so that the trust deed terms changed (approved by the Charity Commission) so that the trustees would no longer be charity trustees, but would be directors of a newly formed guarantee company. From Sept 2020 Viva! has a corporate trustee, Viva! Trustee Limited, of 8 York Court, Bristol, United Kingdom, BS2 8QH, a company limited by guarantee incorporated in England & Wales with company number 12707019, being and acting as the sole corporate trustee of Viva! registered charity number 1037486. The trustees became its board of directors, for ease of terminology these will be referred to as the Trustees in this report.

Board of Directors of Viva! Trustee Ltd

Louise Alison Rose Carter (appointed 7/9/20)
Justin Alexander Kerswell (appointed 7/9/20)
Rhiannon Amy Purnell (appointed 9/11/20)
Michael Mansfield QC (resigned 4/2/21)

Trustees of Viva! charity, before changing structure to having a corporate trustee:

Louise Alison Rose Carter (resigned 7/9/20)
Justin Alexander Kerswell (resigned 7/9/20)
Michael Mansfield QC (resigned 7/9/20)

All resigned 7/9/20 as on 7/9/20 the company, Viva! Trustee Ltd (VTL), became the trustee of the charity.

Viva!

Report of the Trustees
for the Year Ended 31 March 2021

Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the Charity, and the Trustees continued to choose to have investments in two small properties for which the charity gained rent. They also chose to put these properties on the market deeming it a wise time to sell them. Property (rented out) is judged to be more financially beneficial than bank accounts and with very low risk.

Directors of Viva! trustee Ltd Induction and Training

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

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

Risk Management

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

Viva! Reserves Policy

The trustees have established a policy whereby the unrestricted reserves not committed held by the charity should cover six to 12 months of expenditure. Total reserves were £1,574,781 (unrestricted funds) in line with this policy.

Organisational Structure

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

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

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

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

Viva!

Report of the Trustees for the Year Ended 31 March 2021

Viva! also works with Viva! Campaigns Ltd which is a non-profit company which undertakes work to investigate farmed animal cruelty. Viva! also shares information with Viva! Poland and vice versa to the mutual benefit of both groups.

How pay is governed at Viva!

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

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

Viva! clearly advertises the rate of pay when advertising new job positions.

To help implement our policy, we monitor charity sector salary trends through charity salary surveys.

Fundraising and GDPR

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

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

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

Viva!

Report of the Trustees for the Year Ended 31 March 2021

Objectives and Activities

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

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

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

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

Achievements and Performance

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

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

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

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

2021 was a very busy year with many activities achieving these objectives:

Viva!

Report of the Trustees
for the Year Ended 31 March 2021



Viva! review 1 April 2020 to 31 March 2021

In the year that brought us a devastating global pandemic and much uncertainty, here at Viva! we have continued our fight for animals – launching innovative campaigns to raise awareness about the spread of disease on factory farms and releasing an exciting new seven-day vegan meal programme to inspire positive change.



By late March the coronavirus pandemic gained enough momentum to essentially shut down the entire country, so we entered the new financial year having already published a number of articles on the links between pandemics and the trade in wildlife and factory farming, we pulled our resources together and released a comprehensive Covid-19 section on our website.

3 in 4 campaign launch

We began work on a new campaign, called **3 in 4**, to spotlight the shocking statistic that three out of every four of the world's new or emerging infectious diseases come from animals. The number is increasing directly due to the way animals are exploited for food and wild habitats encroached upon.

We launched five videos viewed by almost 5 million people!

Viva!

Report of the Trustees
for the Year Ended 31 March 2021



We published a one minute video on the origins of coronavirus which was viewed 1.1 million times. We then launched another video, *Shocking Facts about the Origins of Pandemics*, making the connection between eating meat, the decimation of wildlife, factory farming and disease outbreak. In just 2 weeks it was viewed by 1.5 million people.

What Have Pandemics Got to do with Animals? then won an award. Spurred on by the incredible reach of our *3 in 4* campaign, we made a further two videos, *Confined in Lockdown* and the *Cost of Lockdown* – with a further 1 million people choosing to watch them throughout.

The Independent published our open letter, signed by 10 scientists and campaigners, warning that factory farms and wildlife markets provide the perfect conditions for disease to thrive and transmit to humans. Our director, Juliet wrote an opinion piece urging for more people to go vegan; and we gained coverage from the *Daily Mail*, the biggest online news platform in the world.

- We organised a digital photo call to help spread the word. It went viral! We were thrilled with how many people took part in the social media storm, including Viva! Patrons and celebrities Heather Mills, Peter Egan, Jasmine Harman and Wendy Turner-Webster.
- Keen to give our supporters more actions to take, we set up an appeal to Boris Johnson, backed by comedian Ricky Gervais, urging the UK government to *End Factory Farming Before It Ends Us*.
- To help people go and be vegan during lockdown, we launched weekly cookery demonstrations by Helen Wilson of Viva!'s Vegan Recipe Club – covering everything from DIY Indian takeaways to a masterclass on tofu.

Viva!

Report of the Trustees
for the Year Ended 31 March 2021



Calvesley Farm investigation

As lockdown restrictions began to ease in May, Campaigns' and other brave investigators set off to work again capturing disturbing footage inside two farms supplying pig meat to Morrisons. Workers were filmed brutally killing young piglets by slamming their tiny heads into the concrete floor, mutilating others and leaving dead animals out in the open.

The investigation reiterating the fact that supermarket welfare claims and regulatory bodies such as Red Tractor, who as a result of the investigation suspended the farm from their membership scheme, are nothing more than a façade for the horrendous reality of intensive factory farming.

Morrisons refused to take responsibility or acknowledge Calvesley and Whiteshoot farms as their suppliers but action was taken by the Yattendon Estate office, who own the land Calvesley Farm is housed on. The manager of the estate confirmed that they were launching legal proceedings to *"get the buildings [at Calvesley Farm] vacated in the quickest time possible"* – with the rumoured intention to demolish the entire Calvesley site. Several months later, the Estate confirmed that they were demolishing the pig farm and we took video footage and made a video to show this was true! What a victory!

Viva!

Report of the Trustees
for the Year Ended 31 March 2021

Flat House Farm cruelty exposed

Hot on the heels of the Morrisons exposé came another, more shocking look at 'high welfare' pig farming in the UK. This marked the launch of our long term campaign, *End Factory Farming Before It Ends Us*.

Undercover investigators captured a catalogue of disturbing scenes and used hidden cameras to film some of the farm's handling practices at Flat House Farm in Leicestershire. The team discovered animals had a range of serious ailments causing acute pain – including bleeding hernias, prolapses, deformed trotters, rectal strictures and pot bellies.

We released the footage captured at Flat House Farm, gaining national media coverage in the *Daily Mail*, *The Sun*, *BBC News* and our Head of Investigations, Lex Rigby was interviewed on regional TV News and national radio.

Since the release of the investigation Red Tractor suspended the farm, claiming to be 'appalled' by the barbaric conditions we captured. This was covered by BBC Radio 4's *Farming Today*.

Our director, Juliet confronted the owner of this appalling farm where pigs are in purgatory – and our film, *The Flat House Factory*, reached over two million people.

Salmon farming cruelty exposed

For some time we've wanted to launch an investigation into fish farming and September 2020 provided the perfect opportunity for our investigators to visit a number of salmon farms in the Highlands. There, they discovered a hidden industry that is pouring tonnes of formaldehyde in Lochs and which forces salmon to live in overcrowded pens where they are being eaten alive by sea lice.

Farmed salmon are kept in overcrowded sea pens which provide a breeding ground for sea lice. In severe cases lice consume the flesh around the fish's head and neck area right down to the bone, causing immense suffering and stress for the fish. We knew this was a story we had to share with the public.

Featuring as an exclusive in the *Daily Mirror*, we were delighted that our investigation gained the national coverage it deserved. Many consumers were not only appalled at the conditions these creatures are forced to endure, but were also surprised that all Scottish salmon is intensively farmed.

Viva!

Report of the Trustees
for the Year Ended 31 March 2021

Turkey cruelty highlighted in factory farms

At the end of the year, as part of our overarching campaign *End Factory Farming Before It Ends Us*, intrepid undercover investigators exposed turkey farming of major operators, Gressingham and Avara Foods. They supply most UK supermarkets.

Investigators revealed shocking scenes of suffering and a total disregard for animal welfare. Most shockingly, investigators recorded birds being ruthlessly kicked more than 218 times while being herded for slaughter. The cramped, unsanitary conditions on these farms are a breeding ground for disease. As we continue to navigate our way through a global pandemic the risks surrounding factory farming are becoming ever more apparent.

Viva! used the footage to gain an exclusive in *The Independent* – to reach their readers, just in time for Christmas.

Juliet Gellatley Wins P.E.A Award

We were delighted that our director, Juliet Gellatley, received the ‘Vegan Award’ at The People, Environment, Achievements (P.E.A) Awards – the UK’s biggest green award that celebrates sustainability heroes from every sector. Viva! has been at the forefront of the vegan movement for over 25 years now and it’s fantastic for our hard work for the animals and the environment to be recognised.

Jarvis Smith, co-founder of the P.E.A Awards said: *“Juliet has been leading the charge for the vegan movement for over 25 years, I can only imagine the resistance she may have come across in that time yet she has stayed true to her purpose. As a vegan myself, and witnessing the unconscious cruelty to animals especially in factory farming, Juliet is a HERO for being a pioneer in making this a mainstream issue. Keep up the good work Juliet, you really deserve this award.”*

Our New Website

A big part of 2020 for Viva! was developing and launching our fantastic new website! It has been a huge undertaking but we were delighted to present the new site packed with vibrant and beautiful photography and practical information on all elements of veganism. Our new site presents the four key areas of our work; Viva! Animals, Viva! Health, Viva! Planet and Viva! Lifestyle.

This was a mega project involving our whole staff – with special thanks to Roger Penarroya Zaldivar, our web manager, Conor Haines and Nick Hallows, our web content editors and Roisin McAuley, Head of Communications. Thanks to Louisa Kendal for her social media support throughout the year.

Viva!

Report of the Trustees
for the Year Ended 31 March 2021



Zoonoses report

In May we published our Zoonoses report, written by Viva!’s senior researcher and writer, Dr Justine Butler, explaining how most new and emerging infectious diseases come from animals, including SARS, MERS, Ebola and AIDS. We revealed why factory farms could be the source of the next pandemic and looked at the hot topics of antibiotic resistance and avian influenza. This led to several media and podcast interviews.

Slash the Risk

Following our huge success with our thought-provoking billboards in spring, we knew that we needed to get out another key message as the country continued to suffer from Covid-19. Neither the media nor the government were telling us one easy way in which we could protect ourselves as much as possible from severe Covid-19, so we stepped in.

In November our *Slash the Risk* campaign launched with 80 billboards around the country. It was a two-pronged campaign, saying:

1. You can slash your risk of *severe* Covid-19 by going vegan.
2. We can slash the risk of future pandemics by ending factory farming.

Our website lists the risk factors for Covid-19 and provides the scientific evidence why going vegan can help. Alongside Viva! Health researcher Veronika Charvátová – our director, Juliet hosted a lively Q&A session on Zoom with 100 participants. And gave almost 20 radio interviews! We distributed 40,000 campaign leaflets too!

15 experts signed a letter in the *Sunday Times* calling for the government to promote veganism as the cheapest and most effective way to stop pandemics and reduce the risk of *severe* Covid-19.

Viva!

Report of the Trustees
for the Year Ended 31 March 2021



Viva! LIFESTYLE

While the nation was in lockdown the Vegan Recipe Club's Helen Wilson used her culinary skills to deliver a tantalising series of live cookery demonstrations on Facebook. Covering a whole host of cuisines including Best DIY Burgers, Tofu Masterclass and Homemade Indian Takeaway she attracted thousands of viewers and inspired them to get creative in the kitchen – vegan style! And Maryanne Hall, VRC's manager, sent out weekly recipes for lockdown.

Viva!

Report of the Trustees
for the Year Ended 31 March 2021

As lockdown restrictions eased, in October we launched our exciting campaign V7 – a brand new one week food challenge, led by our PR Manager Siobhan Dolan. Users sign up to receive a complete vegan shopping list with seven days of super recipes for breakfast, lunch and dinner. Daily emails show you how incredibly easy and delicious vegan food can be. Designed specifically for meat eaters, meat reducers and those interested in trying veganism but don't know where to start – V7 is easy, tasty and simple!



Feed the Homeless

Over the course of November, Viva! teamed up with Million Dollar Vegan to provide and distribute 2,000 vegan meals. As the country went into a second lockdown, Viva! was dropping off meals at various different charities and shelters to help people who had been severely impacted by the pandemic.

It was extremely rewarding to be able to help those in need as much as we could over this difficult time, and several of the charities we worked with were really pleased to have vegan food delivered to them so that they were able to cater for the vegetarians and vegans who relied on their services while also providing people with healthy meals.

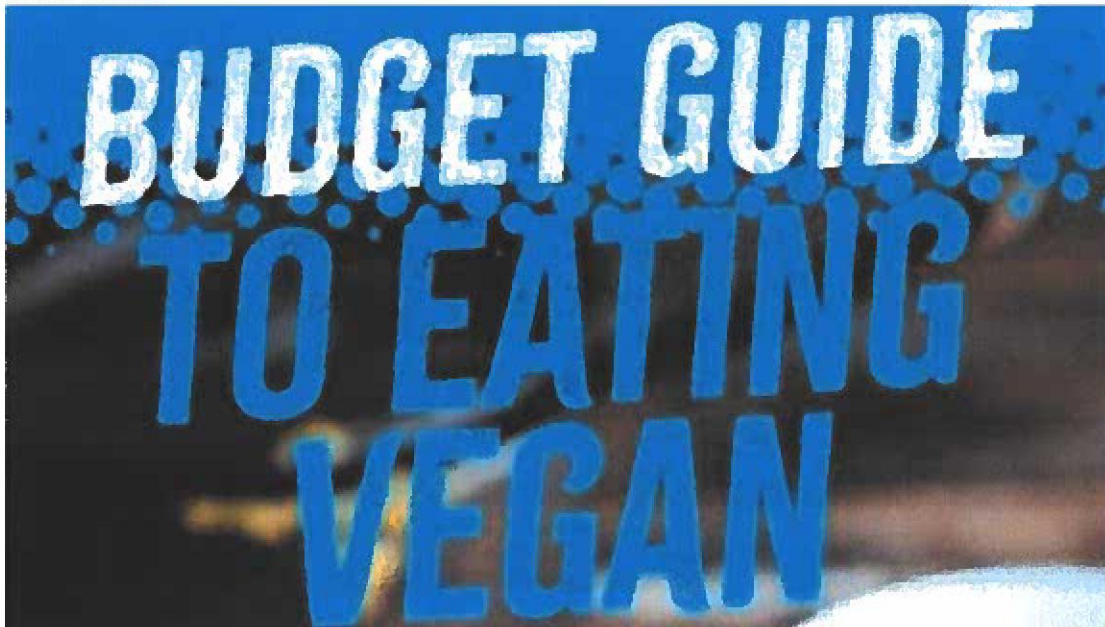
Viva!

**Report of the Trustees
for the Year Ended 31 March 2021**



Vegan Recipe Club – Vegan on a Budget

Throughout the year, the Vegan Recipe Club has pumped out countless delicious recipes and cookery demonstrations – designed to help the public go vegan during lockdown, with thanks to Maryanne Hall and Helen Wilson.



Viva!

Report of the Trustees
for the Year Ended 31 March 2021

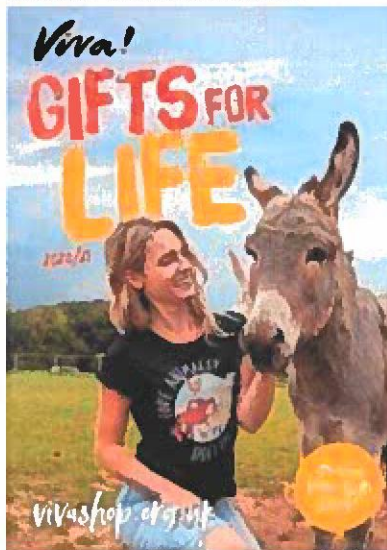
We produced a new leaflet – the *Budget Guide to Eating Vegan* which dispels any misconception that veganism has to be expensive. Learning to cook your own fresh, plant-based dishes from scratch is exciting, rewarding and may even save you money. The guide sits alongside our popular *Student Guide to Eating Vegan*, perfect for students who don't have the time or money to prepare meals from scratch, featuring quick meals like 10-minute one-pot pad thai.

We also launched a video promoting our *Deliciously Vegan Christmas Guide*, which has been watched by over 57,000 people on YouTube alone.

Hogwood: a modern horror story

Our documentary on Amazon prime and Google Play continued to be promoted and won several more awards. We worked very hard to get it shown on Netflix and this paid off – it is being aired on Netflix from April 22!

Gifts for Life and Vivallife



Throughout lockdown our enthusiastic merchandise team were determined to send your orders out promptly. They worked exceptionally hard in challenging times. A big thank you to Emily Coster, merchandise manager and her team, Alice, Dani, Jem and also later, Renata.

Also a big thank you to Laura Turner and her team for coping so well in challenging times in sending out thousands of packs and information.

Viva!

Report of the Trustees for the Year Ended 31 March 2021

We kept in touch with our supporters throughout the year with our popular magazine, *Viva!life*, edited by Tony Wardle.

Covid threw up many challenges, but Viva! adapted its campaigns, outreach and merchandise quickly and efficiently to ensure success through this strange period. For many, the global pandemic has been a wakeup call and caused them to question the undeniable relationship between our health, the way we treat animals and the wellbeing of our planet.

The coronavirus pandemic

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

We also wish to again thank the merchandise team, especially Emily Coster, for adapting to the challenges and to the web and marketing teams, especially Roger, Conor, Roisin and contents teams, as well as editors and proof readers, for positively undertaking one of our biggest projects – we completed the work on creating a completely newly designed website with major new content.

Veganism on the rise

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

Financial Review

The total income decreased from £1,726,234 (2020) to £1,573,229 due to a decrease in legacies. The legacy income is, of course, variable year on year and out of our control. This year, although lowered over 2020 by £265,931 to £675,697, it was still an important and substantial portion of income. There was an increase in donations of £41,760 to £694,735 reflecting popular campaigns, join campaign, improved online journeys, and time spent re high donors; subs also increased partly reflecting the improvement of the Join journey on web site.

Most notable campaigns in the year include *3 in 4*, which related directly to Covid and had a particularly high national press coverage. This campaign attracted several high donations and two grants. Also, all investigations gained national media coverage but particularly Flat House pig farm whose appeal did particularly well. The complete lack of hygiene and cruelty on these 'mega' factory farms were of particular interest to media and public, especially in the light of factory farm conditions being a major concern to international health bodies in view of their being a major cause of mutating viruses and antibiotic resistant bacteria.

Viva!

Report of the Trustees
for the Year Ended 31 March 2021

Due to the significant legacy income over the past five years, various strategies were put into place regarding expenditure to ensure that Viva! did its best to achieve its charitable aims. We stepped up our outreach in several important ways including doing more investigations, quite a feat in the circumstances of Covid, and major campaigns such as launching *End Factory farming Before It Ends Us*, and focused on improving our digital marketing and fundraising, improving our social media strategy and outreach.

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

Gross income from merchandise sales increased significantly to £99,929 but merchandise costs also significantly increased. However, the net income still increased from £17,316 to £26,623 which was quite a feat in a lockdown year with staff on rotas for mailing out goods. It is well known and well discussed that Viva! branded merchandise, books, guides and reports or the highly popular confectionary are not a source of large profits, but are invested in for other reasons (eg ease of going vegan; promotion of Viva!, bringing in people to the charity). This year the merchandise team quickly adapted the range to help sales through the pandemic.

Fundraising event income dropped significantly due to the pandemic and all the events being cancelled.

Total expenditure decreased only slightly from £1,263,190 (2020) to £1,155,057 (2021). Considering the pandemic and its effect on fundraising events and outreach and campaigns outreach events, Viva! performed well, its slight drop in income being due to legacy decrease in income, not in our control. As you will see above from the review, this was a very busy and full year, and the expenditure reflects the increase in activities, events and campaigns to fulfil the objectives in a year with the decision to use income from legacies.

The governance costs were again kept to an absolute minimum.

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

Plans for Future Periods

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

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

Clearly, covid has not gone away and so we are acting within associated restrictions, again altering plans regarding how we campaign and reduced outreach due to cancelled festivals and events. We will look at major PR initiatives using national media and gaining more national coverage through

Viva!

Report of the Trustees
for the Year Ended 31 March 2021

OpEds. We will expand our extremely popular core activities exposing the cruelty of factory farming and improve our marketing and PR of such campaigns.

We will look to reach men! It has been challenging to gain the finances to move away from our main target audience to a male-focused campaign and strategy but we will launch a new Sports Guide; look to gain funds for a Sports video ad aimed at young adult males and produce a marketing strategy to attract more young men to the benefits of veganism.

We will adapt our Vegan Recipe Club such that we produce cookery demos specifically for lockdown by zoom. We will provide campaign launches and webinars, live talks and Q&As via Zoom and other platforms. We will increase our reach via mediums such as Podcasts and radio. We will focus ever more on social media.

We will analyse how we continue with investigations and adapt street action plans.

We will produce revised strategy plans on marketing the documentary Hogwood.

We will use the lockdown period to help ensure a major amount of content is researched, written, proofed and edited for the new web site, as well as the migration of thousands of pages take place and to launch the new viva.org.uk.

We will forge ahead with the development and launch of a new system of customer relationship management service.

A major campaign will focus on how a vegan diet protects our planet and how animal agriculture is a main driver of global environmental collapse – including animation, video, billboards, street action where possible, social media campaigns, La Burger Tour. The next financial year will see COP26 hosted in Glasgow and our environmental campaign will be boosted during this period.

We will look at the major barriers to becoming vegan and if possible, do a city tour breaking the food barriers and showcasing vegan swaps. We will aim to have the food sponsored by the manufacturers. We will produce a strategy around the campaign also including a consumer friendly video for the tours and for boosting on SM.

Covid-19

The situation re: Covid 19 was reviewed frequently and a policy implemented to ensure it would continue to be so, including (but not exclusively);

Staff

Review staffing weekly throughout lockdown and then at least monthly. Furlough where needed. Rota furloughed staff where possible to be fair and so staff kept in touch with work. Teams to hold weekly zoom conferences. Managers report to the director re: adaptations made and needed for WFH to be successful.

Viva!

Report of the Trustees
for the Year Ended 31 March 2021

Office

Keep office open throughout main lockdown – minimising staff as per govt guidelines. This policy aims to protect staff as much as possible. Stop visitors during main lockdown.
Post lockdown – office open and more staff WFO with those vulnerable WFH. Able to change policy to most WFH almost instantly.

Equipment

All staff who need equipment to WFH – achieved at start of lockdown. Investment minimal as most already set up with apt laptops/PCs/webcams/speakers. Developed strategy to minimise hacking and maximise ability to access apt files. All staff WFH able to do so efficiently.

Merchandise

Review impact of merchandise sales and adapt buying to items more likely to sell.
To be continued throughout lockdown. Review monthly post lockdown – impact of economic climate to be measured. Merch staff on rota – review monthly. Examine redeployment.

Donations and legacies

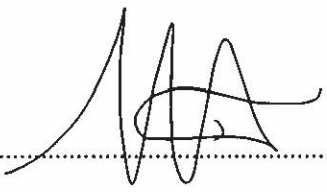
Monitor impact and adapt campaign and marketing strategies.

Campaign strategies

The director to lead change in strategy and review monthly.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on9 December 2021..... and signed on the board's behalf by:

.....
Trustee



Justin Kerswell

Viva!

Statement of Trustees' Responsibilities
for the Year Ended 31 March 2021

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the Independent Auditors to the Trustees of
Viva!

Opinion

We have audited the financial statements of Viva! (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Report of the Independent Auditors to the Trustees of
Viva!

Other information

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Report of the Independent Auditors to the Trustees of Viva!

Our responsibilities for the audit of the financial statements

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

Our approach was as follows:

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

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

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

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

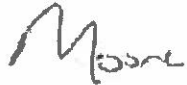
Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

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

Report of the Independent Auditors to the Trustees of
Viva!

Use of our report

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



for and on behalf of Moore
Chartered Accountants and Statutory Auditor
30 Gay Street
Bath
BA1 2PA

Date: 09/12/2021

Viva!

Statement of Financial Activities
for the Year Ended 31 March 2021

		Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,390,558	58,245	1,448,803	1,610,689
Other trading activities	3	113,649	-	113,649	100,488
Investment income	4	<u>10,777</u>	<u>-</u>	<u>10,777</u>	<u>15,057</u>
Total		1,514,984	58,245	1,573,229	1,726,234
EXPENDITURE ON					
Raising funds		104,668	30,412	135,080	110,888
Charitable activities	5				
General		<u>964,155</u>	<u>55,822</u>	<u>1,019,977</u>	<u>1,152,302</u>
Total		1,068,823	86,234	1,155,057	1,263,190
Net gains on investments		<u>36,932</u>	<u>-</u>	<u>36,932</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		483,093	(27,989)	455,104	463,044
Transfers between funds	18	<u>(19,581)</u>	<u>19,581</u>	<u>-</u>	<u>-</u>
Net movement in funds		463,512	(8,408)	455,104	463,044
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		1,133,246	8,408	1,141,654	656,633
Prior year adjustment	11	<u>(21,977)</u>	<u>-</u>	<u>(21,977)</u>	<u>-</u>
As restated		1,111,269	8,408	1,119,677	656,633
TOTAL FUNDS CARRIED FORWARD		<u>1,574,781</u>	<u>-</u>	<u>1,574,781</u>	<u>1,119,677</u>

CONTINUING OPERATIONS

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are shown in note 17 to the accounts.

The notes form part of these financial statements

Viva!

Balance Sheet
31 March 2021

		Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	12	7,611	-	7,611	12,157
Investment property	13	<u>763,207</u>	<u>-</u>	<u>763,207</u>	<u>298,969</u>
		770,818	-	770,818	311,126
CURRENT ASSETS					
Stocks	14	48,088	-	48,088	57,611
Debtors	15	119,752	-	119,752	67,124
Cash at bank		<u>677,420</u>	<u>-</u>	<u>677,420</u>	<u>722,254</u>
		845,260	-	845,260	846,989
CREDITORS					
Amounts falling due within one year	16	(41,297)	-	(41,297)	(38,438)
		<u>803,963</u>	<u>-</u>	<u>803,963</u>	<u>808,551</u>
NET CURRENT ASSETS					
		<u>803,963</u>	<u>-</u>	<u>803,963</u>	<u>808,551</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,574,781</u>	<u>-</u>	<u>1,574,781</u>	<u>1,119,677</u>
NET ASSETS					
		<u>1,574,781</u>	<u>-</u>	<u>1,574,781</u>	<u>1,119,677</u>
FUNDS					
	18				
Unrestricted funds:					
General fund				1,574,781	1,111,269
Restricted funds:					
Hogwood Campaign				<u>-</u>	<u>8,408</u>
TOTAL FUNDS					
				<u>1,574,781</u>	<u>1,119,677</u>

The notes form part of these financial statements

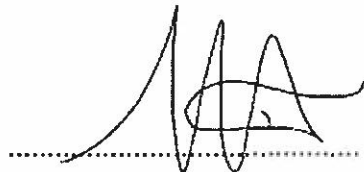
Viva!

Balance Sheet - continued

31 March 2021

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 09 December 2021 and were signed on its behalf by:


.....
Trustee
Justin Kerswell

Viva!

Cash Flow Statement
for the Year Ended 31 March 2021

		31.3.21	31.3.20
	Notes	£	as restated £
Cash flows from operating activities			
Cash generated from operations	1	<u>372,376</u>	<u>394,883</u>
Net cash provided by operating activities		<u>372,376</u>	<u>394,883</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(681)	(5,761)
Purchase of investment property		(427,306)	-
Rent received		10,680	14,900
Interest received		<u>97</u>	<u>157</u>
Net cash (used in)/provided by investing activities		<u>(417,210)</u>	<u>9,296</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>722,254</u>	<u>318,075</u>
Cash and cash equivalents at the end of the reporting period		<u>677,420</u>	<u>722,254</u>

The notes form part of these financial statements

Viva!

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

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

	31.3.21	31.3.20 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	455,104	463,044
Adjustments for:		
Depreciation charges	5,227	7,669
Gains on investments	(36,932)	-
Interest received	(97)	(157)
Rent Received	(10,680)	(14,900)
Decrease/(increase) in stocks	9,523	(14,861)
Increase in debtors	(52,628)	(19,280)
Increase/(decrease) in creditors	<u>2,859</u>	<u>(26,632)</u>
Net cash provided by operations	<u><u>372,376</u></u>	<u><u>394,883</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	<u>722,254</u>	<u>(44,834)</u>	<u>677,420</u>
	<u>722,254</u>	<u>(44,834)</u>	<u>677,420</u>
Total	<u><u>722,254</u></u>	<u><u>(44,834)</u></u>	<u><u>677,420</u></u>

Viva!

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Viva! meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern

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

Critical accounting judgements and key sources of estimation uncertainty

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

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

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

Income

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

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

Interest Receivable

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

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

ACCOUNTING POLICIES - continued

Legacy Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Tangible fixed assets

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

Computer equipment - Straight line over 5 years

Capitalised expenditure on fixed assets is stated at cost less subsequent depreciation unless otherwise stated.

Investment property

Investment properties are properties held by the charity for capital appreciation rather than for the charity's day to day activities. Investment properties are measured in fair value at the reporting date, with gains and losses arising on revaluations throughout the year included in the statement of financial activities. No depreciation is charged.

Stocks

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

Taxation

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

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	694,735	652,975
Legacies	675,697	941,628
Grants	55,891	1,067
Subscriptions	22,480	15,019
	<u>1,448,803</u>	<u>1,610,689</u>

£55,891 grant income was received during the year as part of the Government's Covid Job Retention Scheme.

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	1,652	31,185
Merchandise income	99,929	50,441
Advertising	1,082	31
Postage and packaging	-	8,750
Raffle	10,986	10,081
	<u>113,649</u>	<u>100,488</u>

All income from other trading activities for both 2021 and 2020 was unrestricted.

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Rents received	10,680	14,900
Deposit account interest	<u>97</u>	<u>157</u>
	<u>10,777</u>	<u>15,057</u>

5. TOTAL EXPENDITURE

	Raising Funds £	Charitable Activities £	2021 Total £
Staff costs	-	632,346	632,346
Campaigns	-	168,362	168,362
Festivals and events	-	(4,799)	(4,799)
Merchandise costs	73,306	-	73,306
Other direct costs	-	30,302	30,302
Support and governance costs (see note 6)	<u>61,774</u>	<u>193,766</u>	<u>255,540</u>
Total expenditure	<u>135,080</u>	<u>1,019,977</u>	<u>1,155,057</u>

Governance costs totalled £4,750 (2020: £4,000)

Prior year comparative	Raising Funds £	Charitable Activities £	2020 Total as restated £
Staff costs	6,456	660,515	666,971
Campaigns	-	184,202	184,202
Festivals and events	-	60,835	60,835
Merchandise costs	33,125	-	33,125
Other direct costs	-	18,102	18,102
Support and governance costs (see note 6)	<u>71,307</u>	<u>228,648</u>	<u>299,955</u>
Total expenditure	<u>110,888</u>	<u>1,152,302</u>	<u>1,263,190</u>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

Support and governance costs

	Method of allocation	Raising funds £	Charitable activities £	2021 Total £
Premises costs	Direct	-	53,321	53,321
Other admin	Direct	-	13,197	13,197
IT software and consumables	Direct	-	13,933	13,933
Web costs	Direct	-	14,072	14,072
Depreciation	Direct	-	5,227	5,227
Postage	Direct	61,774	29,805	91,579
Motor and travel	Direct	-	5,998	5,998
Equipment hire	Direct	-	2,243	2,243
Audit and accountancy fees	Direct	-	15,942	15,942
Professional fees	Direct	-	17,093	17,093
Freelancers	Direct	-	22,935	22,935
		<u>61,774</u>	<u>193,766</u>	<u>255,540</u>

Prior year comparative	Method of allocation	Raising funds £	Charitable activities £	2020 Total £
Premises costs	Direct	-	46,317	46,317
Other admin	Direct	-	24,658	24,658
IT software and consumables	Direct	-	19,448	19,448
Web costs	Direct	-	24,542	24,542
Depreciation	Direct	-	7,669	7,669
Postage	Direct	71,307	66,910	138,217
Motor and travel	Direct	-	21,556	21,556
Equipment hire	Direct	-	1,292	1,292
Audit and accountancy fees	Direct	-	13,316	13,316
Professional fees	Direct	-	2,940	2,940
		<u>71,307</u>	<u>228,648</u>	<u>299,955</u>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	5,227	7,669
Audit fee	<u>4,750</u>	<u>4,000</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	560,894	593,919
Social security costs	46,502	51,485
Other pension costs	<u>24,950</u>	<u>21,567</u>
	<u>632,346</u>	<u>666,971</u>

Key management personnel

The key management personnel of the charity comprises the Trustees, Director, Deputy Director, Associate Director and Comms Manager. The total employee remuneration of the key management personnel paid by the charity was £156,160 (2020 £148,392).

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

	31.3.21	31.3.20
Average head count	<u>23</u>	<u>25</u>

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

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,585,356	25,333	1,610,689
Other trading activities	100,488	-	100,488
Investment income	<u>15,057</u>	<u>-</u>	<u>15,057</u>
Total	1,700,901	25,333	1,726,234
EXPENDITURE ON			
Raising funds	103,048	7,840	110,888
Charitable activities			
General	1,143,217	9,085	1,152,302
	<u> </u>	<u> </u>	<u> </u>
Total	1,246,265	16,925	1,263,190
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	454,636	8,408	463,044
RECONCILIATION OF FUNDS			
Total funds brought forward	656,633	-	656,633
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>1,111,269</u>	<u>8,408</u>	<u>1,119,677</u>

11. PRIOR YEAR ADJUSTMENT

The prior year adjustment relates to a number of items in stock that are given away for no charge having a value placed on them incorrectly in the prior year. As a result, stock at 31 March 2020 has been reduced by £21,977 and marketing costs within raising funds have increased by the same amount resulting in a lower surplus for the year.

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020	53,718
Additions	<u>681</u>
At 31 March 2021	<u>54,399</u>
DEPRECIATION	
At 1 April 2020	41,561
Charge for year	<u>5,227</u>
At 31 March 2021	<u>46,788</u>
NET BOOK VALUE	
At 31 March 2021	<u>7,611</u>
At 31 March 2020	<u>12,157</u>

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2020	298,969
Additions	427,306
Revaluation of Investment Property	<u>36,932</u>
At 31 March 2021	<u>763,207</u>
NET BOOK VALUE	
At 31 March 2021	<u>763,207</u>
At 31 March 2020	<u>298,969</u>

Fair value at 31 March 2021 is represented by:

	£
Valuation in 2020	298,969
Valuation in 2021	<u>464,238</u>
	<u>763,207</u>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. STOCKS

	31.3.21	31.3.20 as restated
	£	£
Stocks	<u>48,088</u>	<u>57,611</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	4,358	1,935
Other debtors	8,010	8,010
VAT	17,117	15,694
Prepayments and accrued income	<u>90,267</u>	<u>41,485</u>
	<u>119,752</u>	<u>67,124</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	21,734	18,568
Social security and other taxes	11,941	11,800
Other creditors	2,872	4,070
Accruals	<u>4,750</u>	<u>4,000</u>
	<u>41,297</u>	<u>38,438</u>

Deferred Income Table

	2021	2020
	£	£
At 1 April 2020	-	6,545
Released during the year	-	(6,545)
Deferred during the year	-	-
	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

17. LEASING AGREEMENTS

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

	31.3.21	31.3.20
	£	£
Within one year	26,400	25,599
Between one and five years	105,600	105,600
In more than five years	<u>26,400</u>	<u>52,800</u>
	<u>158,400</u>	<u>183,999</u>

During the year a lease agreement for the rented property of 8 York Court was signed.

18. MOVEMENT IN FUNDS

	At 1.4.20	Prior	Net	Transfers	At
	£	year	movement	between	31.3.21
		adjustment	in funds	funds	£
		£	£	£	
Unrestricted funds					
General fund	1,133,246	(21,977)	483,093	(19,581)	1,574,781
Restricted funds					
Hogwood Campaign	8,408	-	(16,883)	8,475	-
Billboards Appeal	<u>-</u>	<u>-</u>	<u>(11,106)</u>	<u>11,106</u>	<u>-</u>
	<u>8,408</u>	<u>-</u>	<u>(27,989)</u>	<u>19,581</u>	<u>-</u>
TOTAL FUNDS	<u>1,141,654</u>	<u>(21,977)</u>	<u>455,104</u>	<u>-</u>	<u>1,574,781</u>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,514,984	(1,068,823)	36,932	483,093
Restricted funds				
Hogwood Campaign	280	(17,163)	-	(16,883)
Billboards Appeal	2,074	(13,180)	-	(11,106)
Furlough Grant	<u>55,891</u>	<u>(55,891)</u>	-	-
	<u>58,245</u>	<u>(86,234)</u>	-	<u>(27,989)</u>
TOTAL FUNDS	<u><u>1,573,229</u></u>	<u><u>(1,155,057)</u></u>	<u><u>36,932</u></u>	<u><u>455,104</u></u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	656,633	454,636	1,111,269
Restricted funds			
Hogwood Campaign	-	8,408	8,408
TOTAL FUNDS	<u><u>656,633</u></u>	<u><u>463,044</u></u>	<u><u>1,119,677</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,700,901	(1,246,265)	454,636
Restricted funds			
Hogwood Campaign	25,333	(16,925)	8,408
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,726,234</u>	<u>(1,263,190)</u>	<u>463,044</u>

**Purposes of restricted funds
Hogwood Campaign**

An undercover documentary highlighting conditions within one of Britains biggest factory farms.

Billboards Appeal

An appeal to raise funds for billboards for advertising campaigns.

Furlough Grant

A scheme introduced by the government to support businesses during the Covid-19 pandemic.

19. RELATED PARTY DISCLOSURES

The charity considers the company, Viva! (Bristol) Ltd a related party. During the year, rent of £30,439 (2020: £16,791) was paid to Viva Bristol Ltd. There were no amounts outstanding at year end in either period.

The charity considers the company, Viva! Campaigns Ltd a related party. There were £8,010 (2020: £8,010) outstanding in other debtors at year end.

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

20. CONTINGENT ASSETS

After the year end, an amount of £18,675 (2020 : £81,197) was received and the charity is expecting a further amount of £Nil in 2021/22 (2020/21: £200,000). These amounts have not been accrued into the year ended 31 March 2021 as the conditions for recognition have not been met at the balance sheet date.

Viva!

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	694,735	652,975
Legacies	675,697	941,628
Grants	55,891	1,067
Subscriptions	<u>22,480</u>	<u>15,019</u>
	1,448,803	1,610,689
Other trading activities		
Fundraising events	1,652	31,185
Merchandise income	99,929	50,441
Advertising	1,082	31
Postage and packaging	-	8,750
Raffle	<u>10,986</u>	<u>10,081</u>
	113,649	100,488
Investment income		
Rents received	10,680	14,900
Deposit account interest	<u>97</u>	<u>157</u>
	<u>10,777</u>	<u>15,057</u>
Total incoming resources	1,573,229	1,726,234
EXPENDITURE		
Other trading activities		
Wages	-	6,456
Merchandise costs	73,306	33,125
Postage	<u>61,774</u>	<u>71,307</u>
	135,080	110,888
Charitable activities		
Wages	560,894	587,463
Social security	46,502	51,485
Carried forward	607,396	638,948

This page does not form part of the statutory financial statements

Viva!

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	as restated £
Charitable activities		
Brought forward	607,396	638,948
Pensions	24,950	21,567
Premises costs	53,321	46,317
Other admin	13,196	24,658
IT Software	13,933	19,448
Web costs	14,072	24,542
Depreciation	5,228	7,669
Postage	29,805	66,910
Motor & Travel	5,998	21,556
Equipment hire	2,243	1,292
Audit & accountancy	15,942	13,316
Professional fees	17,093	2,940
Festivals & events	(4,799)	60,835
Campaigns	168,362	184,202
Other direct costs	30,302	18,102
Freelancers	22,935	-
	<u>1,019,977</u>	<u>1,152,302</u>
Total resources expended	<u>1,155,057</u>	<u>1,263,190</u>
Net income before gains and losses	418,172	463,044
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>36,932</u>	<u>-</u>
Net income	<u>455,104</u>	<u>463,044</u>

This page does not form part of the statutory financial statements