

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022

for

Viva!

Viva!

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

Viva!

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

	Page
Report of the Trustees	3 to 25
Report of the Independent Auditors	26 to 28
Statement of Financial Activities	29
Balance Sheet	30
Cash Flow Statement	31
Notes to the Cash Flow Statement	32
Notes to the Financial Statements	33 to 45

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037486

Principal address

8 York Court
Wilder Street
Bristol
BS2 8QH

Trustees

Viva! Trustee Ltd

Auditors

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

The Trustee

Corporate trustee

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

Board of Directors of Viva! Trustee Ltd

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

Viva!

Report of the Trustees for the Year Ended 31 March 2022

Investment Powers

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

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

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

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

Risk Management

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

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

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

These systems include:

1. Financial
 - a) Annual independent accounts audit
 - b) Dual and restricted authorisation of online payments
 - c) Monthly review of financial records and investments
2. Health and Safety
 - a) Documented policy with strict H&S policy actions recorded
 - b) Annual insurance maintained
3. Funds Deficit
 - a) Annual budgets set, reviewed monthly
 - b) Diversified sources of income
 - c) Ongoing fundraising activities

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

4. IT and GDPR

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

5. Skills and experience.

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

Viva! Reserves Policy

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

Organisational Structure

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

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

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

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

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

Viva!

Report of the Trustees for the Year Ended 31 March 2022

How pay is governed at Viva!

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

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

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

Fundraising and GDPR

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

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

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

Volunteers

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

Viva!

Report of the Trustees for the Year Ended 31 March 2022

Objectives and Activities

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

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

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

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

Achievements and Performance

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

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

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

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

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



Viva!

Report of the Trustees
for the Year Ended 31 March 2022

Viva! review 1 April 2021 to 31 March 2022

2021 continued to be dominated by Covid-19, with lots of uncertainty and disruption across the world. Throughout this pandemic we have continued to fight for animals, investigate and expose farms and reach the public through creative, engaging campaigns.

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

Viva! Animals

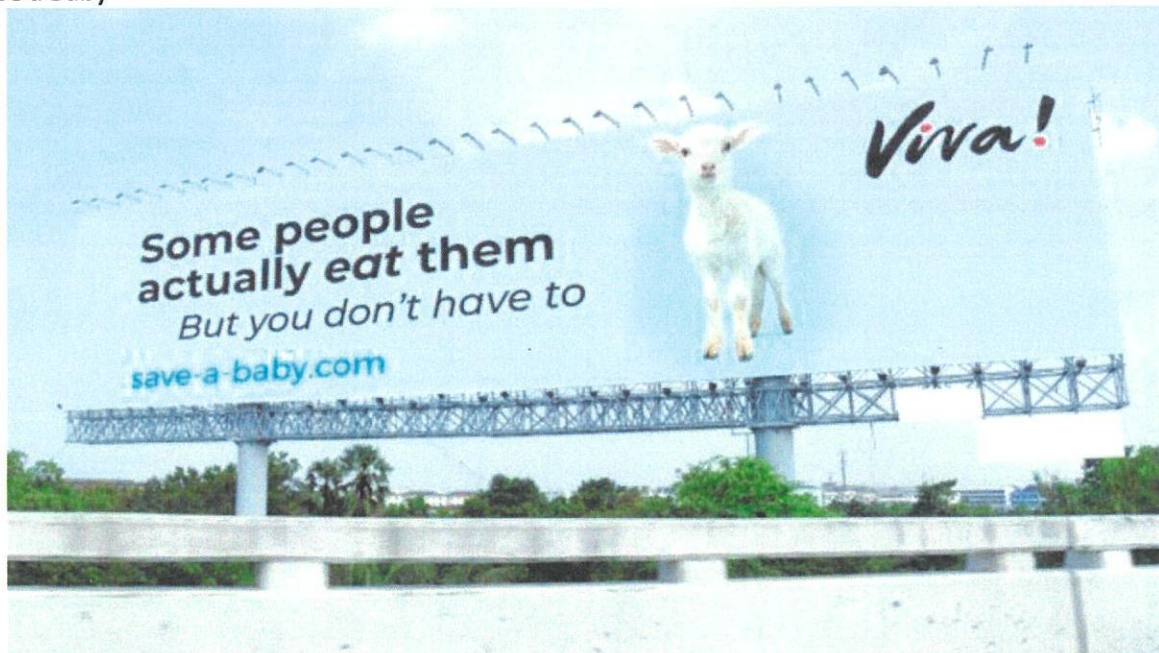
'High-End' Rainbow Trout Investigation

We investigated four rainbow trout farms supplying high-end supermarkets and 'luxury' food retailers including Waitrose, Abel & Cole, Harrods and Fortnum & Mason. Instead of crystal-clear chalk stream water, the trout were found severely overcrowded in filthy ponds suffering from extreme stress, abrasive injury and predation.

Video footage from a Test Valley Trout farm, supplying ChalkStream Foods and endorsed by top chef Jamie Oliver, also captured workers throwing live trout, kicking them with frustration, and bashing them around the head with a wooden priest (a short blunt baton). This is an extremely ineffective way to kill fish, which prolongs a painful death.

On 11 February 2021, the RSPCA confirmed the removal of Test valley Trout's Island farm's RSPCA Assured certification scheme and our investigation made the national papers.

Save a Baby



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

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

little tails. However, millions of these beautiful creatures are killed at just 12 weeks old. About one billion baby animals of all species are slaughtered every year in the UK.

Our thought-provoking billboards reached a staggering 10 million people across the North West of England, reaching people in Liverpool, Manchester, Bootle, Birkenhead, Stockport, Oldham, Eccles, Bolton and Bury, while our video reached thousands more online.

Broiler Chicken Investigations



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

Pig Breeding Facility forced to close following Viva! Investigation

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

The Big Three

Chicken, Cheese and Chocolate? Yes, You Ve-can!

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

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

The Viva! team toured:

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

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

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

Fresher Fair Outreach



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

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

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

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

Viva!

Report of the Trustees
for the Year Ended 31 March 2022



Juliet Gellatley Wins St. Francis Award

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

The first-ever national television vegan advert!

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

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

Viva! Planet

Vegan Now



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

The author of the ground breaking paper, published in *Science* in 2018, analysing the environmental impacts of over 38,000 farms, stated that going vegan has been scientifically proved to be the ‘single biggest way’ that individuals can reduce their impact on our planet. Young people are increasingly leading the way with climate strikes and so, in spring 2021, we saw an opportunity to relaunch our innovative campaign and connect with those who may not relate to the cruelty of factory farming.

Our digital week of actions reached tens of thousands of people, with simple graphics making the relationship between animal farming and the climate crisis clear. Our social media engagement brought in lots of non-followers, meaning that we were reaching new audiences with our campaign.

This is Fine

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

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

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

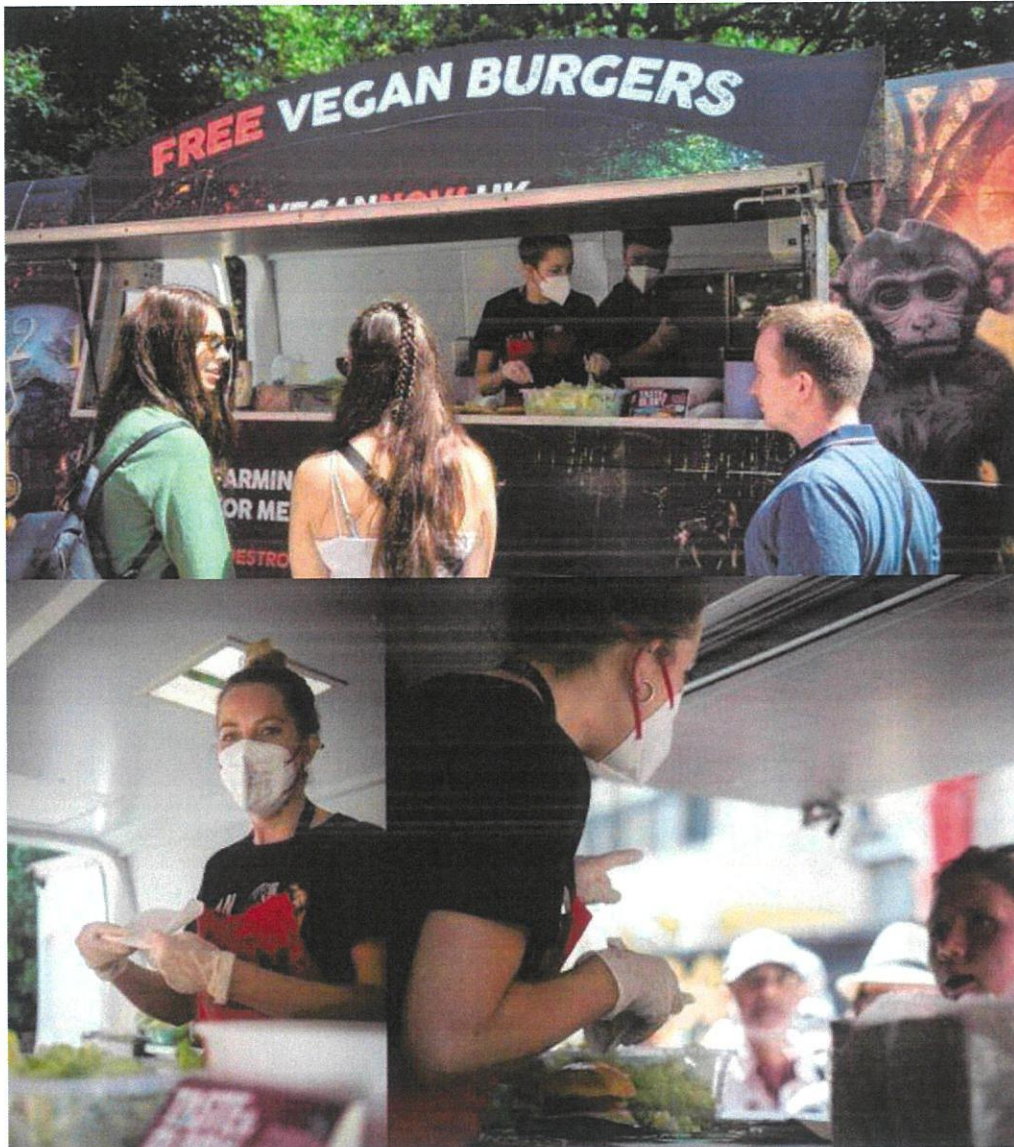
Viva!

Report of the Trustees
for the Year Ended 31 March 2022

Viva! La Burger Tour Success!

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

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



Viva!

Report of the Trustees
for the Year Ended 31 March 2022

Viva! Takes Aim at COP26



Vegan Now billboard COP26

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

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

Glasgow Outreach

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

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

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

Marching Across The Nation

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



Burger Tour 2.0

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

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

Viva! Farming

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

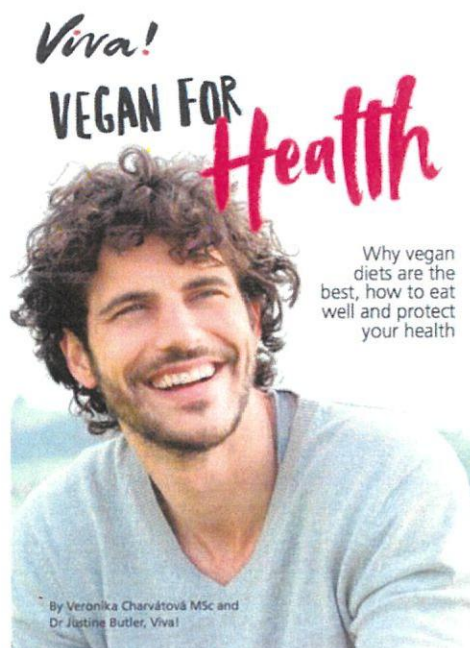
Viva!

Report of the Trustees
for the Year Ended 31 March 2022

Viva! Health

2021 was another big year for Viva! Health too.

We published two new fabulous guides:



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

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

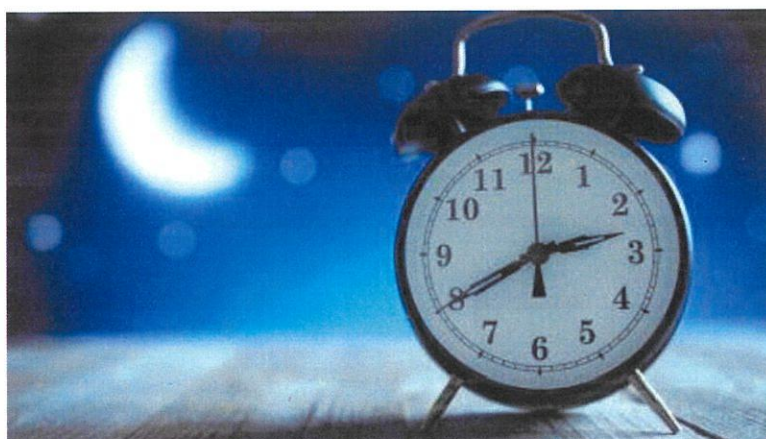
Viva!

Report of the Trustees
for the Year Ended 31 March 2022



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

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



10 tips to help you sleep

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



B12 – what vegans need to know

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

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

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

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

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



Thriving Vegan Children

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

Viva! Lifestyle

New Vegan Recipe Club Website and ads

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

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

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

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

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

Viva!

Report of the Trustees for the Year Ended 31 March 2022

Viva! Podcast

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

Viva! Heroes

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

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

Vegan Camp Out

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

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

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

Viva! Websites

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

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

We have also created a new Vegan Recipe Club website and app using the last generation web tools. With this new website and app is much easier to find recipes and save them in your bookmark. You can also recover your saved recipes in all your devices.

We have focused on another new website for the V30 (one month of vegan recipes and meal plans) project.

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

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

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

Gifts for Life and Viva!life

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

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

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

Viva! Poland

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

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

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

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

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

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

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

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

Behind the scenes

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

The coronavirus pandemic

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

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

Veganism on the rise

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

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

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

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

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

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

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

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

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

The governance costs were again kept to an absolute minimum.

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

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

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

Plans for Future Periods

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

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

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

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

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

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

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

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

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

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

Viva!

Report of the Trustees
for the Year Ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

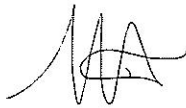
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by order of the board of trustees on19 December 2022..... and signed on its behalf by:



Justin Kerswell

.....
Trustee

Report of the Independent Auditors to the Trustees of
Viva!

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Report of the Independent Auditors to the Trustees of
Viva!

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

Report of the Independent Auditors to the Trustees of Viva!

Our approach was as follows:

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

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

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

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

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

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

Use of our report

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



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

Date:20/12/2022.....

Viva!

Statement of Financial Activities
for the Year Ended 31 March 2022

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

Viva!

Balance Sheet
31 March 2022

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

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



Justin Kerswell

.....
Trustee

Viva!

Cash Flow Statement
for the Year Ended 31 March 2022

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

Viva!

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going Concern

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

Critical accounting judgements and key sources of estimation uncertainty

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

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

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

Income

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

Interest Receivable

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

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Legacy Income

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

Expenditure

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

Tangible fixed assets

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

Computer equipment - Straight line over 5 years

Investment property

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Pension costs and other post-retirement benefits

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

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	857,507	694,737
Legacies	212,394	675,697
Grants	8,000	55,891
Subscriptions	31,553	22,478
	<u>1,109,454</u>	<u>1,448,803</u>

£6,740 (2021 : £55,891) grant income was received during the year as part of the Government's Covid Job Retention Scheme.

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	-	1,652
Shop income	81,700	99,929
Advertising	60	1,082
Raffle	6,999	10,986
	<u>88,759</u>	<u>113,649</u>

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Rents received	3,250	10,680
Deposit account interest	127	97
	<u>3,377</u>	<u>10,777</u>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

5. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Auditors' remuneration	5,500	4,750
Depreciation	<u>3,990</u>	<u>5,228</u>

TOTAL EXPENDITURE

	Raising Funds £	Charitable Activities £	2022 Total £
Staff costs	-	654,918	654,918
Campaigns	-	310,839	310,839
Festivals and events	-	6,501	6,501
Merchandise costs	58,675	-	58,675
Other direct costs	-	137,925	137,925
Support and governance costs (see note 6)	<u>57,104</u>	<u>260,038</u>	<u>317,142</u>
Total expenditure	<u>115,779</u>	<u>1,370,220</u>	<u>1,485,999</u>

Governance costs totalled £5,500 (2021: £4,750)

Prior year comparative	Raising Funds £	Charitable Activities £	2021 Total £
Staff costs	-	632,346	632,346
Campaigns	-	168,362	168,362
Festivals and events	-	(4,799)	(4,799)
Merchandise costs	73,306	-	73,306
Other direct costs	-	30,302	30,302
Support and governance costs (see note 6)	<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>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Staff costs	654,918	632,346
Premises costs	73,077	53,321
Other admin	30,205	13,196
IT software	9,715	13,933
Web costs	10,209	14,072
Depreciation	3,990	5,228
Postage	27,732	29,805
Motor & Travel	23,104	5,998
Equipment hire	4,597	2,243
Audit & Accountancy	15,933	15,942
Professional fees	15,817	17,093
Festivals & events	6,501	(4,799)
Campaigns	310,838	168,362
Other direct costs	137,925	30,302
Freelancers	45,659	22,935
	<u>1,370,220</u>	<u>1,019,977</u>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

Support and governance costs

	Method of allocation	Raising funds £	Charitable activities £	2022 Total £
Premises costs	Direct	-	73,077	73,077
Other admin	Direct	-	30,205	30,205
IT software and consumables	Direct	-	9,715	9,715
Web costs	Direct	-	10,209	10,209
Depreciation	Direct	-	3,990	3,990
Postage	Direct	57,104	27,732	84,836
Motor and travel	Direct	-	23,104	23,104
Equipment hire	Direct	-	4,597	4,597
Audit and accountancy fees	Direct	-	15,933	15,933
Professional fees	Direct	-	15,817	15,817
Freelancers	Direct	-	45,659	45,659
		<u>57,104</u>	<u>260,038</u>	<u>317,142</u>

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

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	581,688	560,894
Social security costs	49,263	46,502
Other pension costs	<u>23,967</u>	<u>24,950</u>
	<u>654,918</u>	<u>632,346</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 £174,881 (2021 £156,160).

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

	31.3.22	31.3.21
Average head count	<u>22</u>	<u>23</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,390,558	58,245	1,448,803
Other trading activities	113,649	-	113,649
Investment income	<u>10,777</u>	<u>-</u>	<u>10,777</u>
Total	<u>1,514,984</u>	<u>58,245</u>	<u>1,573,229</u>
EXPENDITURE ON			
Raising funds	104,668	30,412	135,080

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
General	<u>964,155</u>	<u>55,822</u>	<u>1,019,977</u>
Total	<u>1,068,823</u>	<u>86,234</u>	<u>1,155,057</u>
Net gains on investments	<u>36,932</u>	<u>-</u>	<u>36,932</u>
NET INCOME/(EXPENDITURE)	483,093	(27,989)	455,104
Transfers between funds	<u>(19,581)</u>	<u>19,581</u>	<u>-</u>
Net movement in funds	463,512	(8,408)	455,104
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,111,269</u>	<u>8,408</u>	<u>1,141,654</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,574,781</u>	<u>-</u>	<u>1,574,781</u>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2021	54,399
Additions	3,280
Disposals	<u>(2,031)</u>
At 31 March 2022	<u>55,648</u>
DEPRECIATION	
At 1 April 2021	46,788
Charge for year	3,989
Eliminated on disposal	<u>(2,031)</u>
At 31 March 2022	<u>48,746</u>
NET BOOK VALUE	
At 31 March 2022	<u>6,902</u>
At 31 March 2021	<u>7,611</u>

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2021	763,207
Additions	302,484
Disposals	(763,207)
Revaluation	<u>37,516</u>
At 31 March 2022	<u>340,000</u>
NET BOOK VALUE	
At 31 March 2022	<u>340,000</u>
At 31 March 2021	<u>763,207</u>

Fair value at 31 March 2022 is represented by:

Valuation in 2022	£ <u>340,000</u>
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On 27th June 2021 a residential property at 171 South Street, Taunton, was purchased as an investment for a total cost of £302.7k. This property was valued by Webbers Estate agents at the 31 March 2022 year end to be worth £340k.

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. STOCKS		
	31.3.22	31.3.21
	£	£
Stocks	<u>38,247</u>	<u>48,088</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.3.22	31.3.21
	£	£
Trade debtors	12,083	4,358
Other debtors	857	8,010
VAT	8,836	17,117
Prepayments and accrued income	<u>107,090</u>	<u>90,267</u>
	<u>128,866</u>	<u>119,752</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.3.22	31.3.21
	£	£
Trade creditors	66,151	21,734
Taxation and social security	13,585	11,941
Other creditors	<u>21,663</u>	<u>7,622</u>
	<u>101,399</u>	<u>41,297</u>
15. LEASING AGREEMENTS		
Minimum lease payments under non-cancellable operating leases fall due as follows:		
	31.3.22	31.3.21
	£	£
Within one year	26,400	26,400
Between one and five years	105,600	105,600
In more than five years	<u>-</u>	<u>26,400</u>
	<u>132,000</u>	<u>158,400</u>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS

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

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

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

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

17. RELATED PARTY DISCLOSURES

The charity considers the company, Viva! (Bristol) Ltd a related party. One of the trustee's of the charity, Mr J Carter, is the father of the director of Viva! (Bristol) Ltd. During the year, rent of £31,680 (2021: £30,439) was paid to Viva Bristol Ltd. There were no amounts outstanding at year end in either period.

The charity considers the company, Viva! Campaigns Ltd a related party. One of the trustee's of the charity, Mr J Carter, is the father of the director of Viva! Campaigns Ltd. There were £Nil (2021: £8,010) outstanding in other debtors at year end.

The charity considered the company, Viva! Poland a related party. One of the directors of the charity, Ms J Gellately, is a trustee of Viva! Poland. There were donations of £24,926 (2021 : £Nil) paid over to Viva! Poland during the year in connection with the Ukraine appeal.

18. CONTINGENT ASSETS

After the year end, an amount of £995,541 (2021 : £18,675) of legacies were received. These amounts have not been accrued into the year ended 31 March 2022 as the conditions for recognition have not been met at the balance sheet date.