

REGISTERED CHARITY: 1037486

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023

for

Viva!

The logo for Viva! is written in a large, bold, black, cursive script. The word 'Viva!' is written in a single line. There are two red, circular, textured accents: one above the 'i' and one below the 'a'. The exclamation mark is also in black and has a red, circular, textured base.

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

Viva!

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for the Year Ended 31 March 2023

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Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037486

Principal address

8 York Court
Wilder Street
Bristol
BS2 8QH

Trustees

Viva! Trustee Ltd

Auditors

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

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Report of the Trustees
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Reg office: 8 York Court, Wilder Street, Bristol BS2 8QH

The Trustee

Corporate trustee

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

Board of Directors of Viva! Trustee Ltd

Louise Carter

Justin Kerswell

Rhiannon Purnell

Investment Powers

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

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

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

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

Risk Management

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

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

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

These systems include:

1. Financial

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

2. Health and Safety

- a) Documented policy with strict H&S policy actions recorded
- b) Annual insurance maintained

3. Funds Deficit

- a) Annual budgets set, reviewed monthly
- b) Diversified sources of income
- c) Ongoing fundraising activities

4. IT and GDPR

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

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5. Skills and experience.

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

Viva! Reserves Policy

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

Organisational Structure

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

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

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

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

How pay is governed at Viva!

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

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

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

Fundraising and GDPR

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

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

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

Volunteers

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

Objectives and Activities

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

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

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

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

Achievements and Performance

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

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

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

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

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



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Viva! review 1 April 2022 to 31 March 2023

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

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

Viva! Animals



Hogwood on Netflix

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

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

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

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Duck Egg Investigation

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

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

Flat House Farm Investigation

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

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

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

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

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

Zero grazing campaign

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

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Viva! Poland and the Ukraine border

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

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

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

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

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

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

Viva! UK supporters helped with all the following:

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

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

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True Costa Dairy

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

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

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



Sea Lice Campaign

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

Freshers Tour

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

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



Viva! Planet

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

Eating the Earth

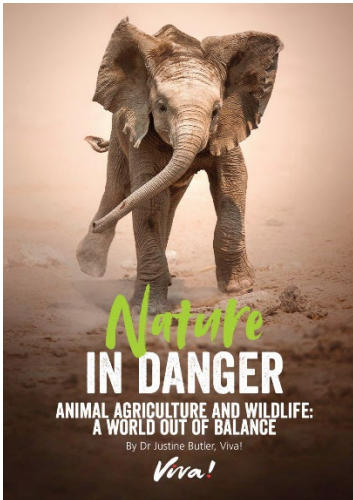
In July 2022, Viva! launched a vegan pop-up restaurant in Brixton, London, to promote our environmental campaign *Eating the Earth!* The event had numerous influencers attend, and food was prepared by Michelin star chef Anton Petrov.

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

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



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

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

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

Carbon Labelling

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

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

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

UK headlines included:

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

Viva! Burger Van Tour was back!

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

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

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

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



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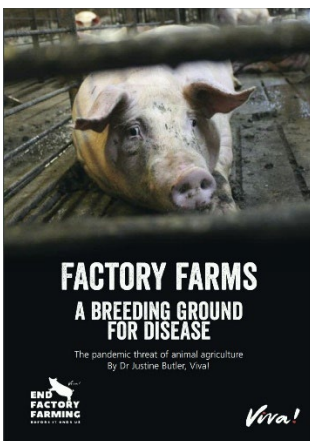
End World Speciesism Day

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

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

Viva! Health

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



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

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Popular features published online included:

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

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

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

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

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

Other ways we worked

Viva! Podcast

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

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

Vegan Camp Out

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

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

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Gifts for Life and Viva!life

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

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

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

Financial Review

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

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

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

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

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

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

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

The governance costs were again kept to an absolute minimum.

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

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

Plans for Future Periods

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

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

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

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

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

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

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

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

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

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

Statement of Trustees' Responsibilities

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements, the trustees are required to:

Viva!

Report of the Trustees
for the Year Ended 31 March 2023

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

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

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

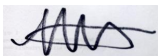
The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that, to the best of their knowledge, there is no information relevant to the audit of which the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

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

The trustees have no beneficial financial interest in the charity.

Approval

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



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

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 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

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.

Our approach was as follows:

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

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

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

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

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

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

Report of the Independent Auditors to the Trustees of
Viva!

Use of our report

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

Moore

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

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

11 Jan 2024

Date:

Viva!

Statement of Financial Activities
for the Year Ended 31 March 2023

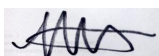
	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,013,719	58,882	2,072,601	1,109,454
Other trading activities	3	64,352	-	64,352	88,759
Investment income	4	15,411	-	15,411	3,377
Other income		-	-	-	429
Total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

Viva!

Balance Sheet
31 March 2023

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

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



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

Trustee

Viva!

Cash Flow Statement
for the Year Ended 31 March 2023

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

Viva!

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going Concern

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

Critical accounting judgements and key sources of estimation uncertainty

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

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

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

Income

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

Interest Receivable

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

1. ACCOUNTING POLICIES - continued

Legacy Income

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

Expenditure

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

Tangible fixed assets

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

Computer equipment - Straight line over 5 years

Investment property

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Pension costs and other post-retirement benefits

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

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

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TOTAL EXPENDITURE

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

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

Prior year comparative

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

Support and governance costs

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	689,861	581,688
Social security costs	62,684	49,263
Other pension costs	<u>24,253</u>	<u>23,967</u>
	<u>776,798</u>	<u>654,918</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 £177,204 (2022 £174,881).

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

	31.3.23	31.3.22
Average head count	<u>26</u>	<u>22</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	973,283	136,171	1,109,454
Other trading activities	88,759	-	88,759
Investment income	3,377	-	3,377
Other income	<u>429</u>	<u>-</u>	<u>429</u>
Total	<u>1,065,848</u>	<u>136,171</u>	<u>1,202,019</u>
EXPENDITURE ON			
Raising funds	112,762	3,017	115,779

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

10. TANGIBLE FIXED ASSETS

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. INVESTMENT PROPERTY

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

Fair value at 31 March 2023 is represented by:

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

12. STOCKS

	31.3.23	31.3.22
	£	£
Stocks	<u>28,209</u>	<u>38,247</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. LEASING AGREEMENTS

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

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

16. MOVEMENT IN FUNDS

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,065,848	(1,328,732)	37,516	(225,368)
Restricted funds				
Furlough Grant	6,740	(6,740)	-	-
Takeaway the Meat - TV and Production	24,232	(37,046)	-	(12,814)
Takeaway the Meat - TV and Broadcast Crowdfund	39,362	(81,311)	-	(41,949)
Ukraine	65,837	(32,170)	-	33,667
	<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>

17. RELATED PARTY DISCLOSURES

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

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

18. CONTINGENT ASSETS

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



Issuer Viva!

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Document fingerprint 0afca9df221325e26e32de4ebbd55913

Parties involved with this document

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Thu, 11th Jan 2024 13:57:16 UTC	Justin Kerswell - Signer (b732248f403bf63e4b7b52e5dbd6122a)

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Date	Action
Thu, 11th Jan 2024 13:57:17 UTC	Justin Kerswell viewed the envelope (2.137.254.17)
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Thu, 11th Jan 2024 13:39:34 UTC	Sent the envelope to Justin Kerswell (justinkerswell@gmail.com) for signing (81.156.29.145)
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Thu, 11th Jan 2024 14:44:10 UTC	Mark Powell - Signer (b97e4589d21db43bd85c4cd628b2f6d1)

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Date	Action
Thu, 11th Jan 2024 14:44:10 UTC	Mark Powell viewed the envelope (176.35.95.185)
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Thu, 11th Jan 2024 14:44:10 UTC	Mark Powell signed the envelope (176.35.95.185)
Thu, 11th Jan 2024 14:43:21 UTC	Mark Powell viewed the envelope (176.35.95.185)
Thu, 11th Jan 2024 14:43:17 UTC	Mark Powell opened the document email. (176.35.95.185)
Thu, 11th Jan 2024 14:40:57 UTC	Document emailed to mark.powell@mooresw.co.uk (18.169.51.98)
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Thu, 11th Jan 2024 14:39:26 UTC	Mark Powell has been assigned to this envelope (81.156.29.145)
Thu, 11th Jan 2024 14:39:08 UTC	Document generated with fingerprint b4351d5dd56ac461dff5d37efe92a0cc (81.156.29.145)
Thu, 11th Jan 2024 14:39:04 UTC	Envelope generated by Rebecca Page (81.156.29.145)