

**Report of the Trustees and
Financial Statements for the Year Ended
31 March 2025**

for

Viva!

Sumer Auditco Ltd, Accountants and Statutory Auditor
Lennox House, 3 Pierrepont St, Bath BA1 1LB

Viva!

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for the Year Ended 31 March 2024**

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Trustees Report and Financial Statement

**For the Year Ended
31 March 2025**

Registered 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, BS2 8QH, United Kingdom, 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 chose to sell its investment property and purchase another freehold residential house for which the charity will gain rent. 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 that 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 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 partner 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 practices. 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.

Key Risks and Mitigation Strategies

Risk	Potential Impact	Mitigation Measures
Reliance on Legacies	Income volatility due to unpredictable timing and value of bequests; possible cash flow challenges if legacy income is delayed.	Diversify income streams; maintain adequate reserves; develop regular giving programmes to balance legacy dependency. Further develop legacy marketing.
Economic Conditions Affecting Donations	Reduced supporter giving and potential decline in grant or corporate funding during economic downturns; possible fundraising target shortfalls.	Strengthen donor engagement; expand digital fundraising; broaden supporter base; maintain strong relationships with institutional funders.
Institutional or Cultural Bias Against Campaign Focus (Veganism)	Resistance from policymakers, institutions, and vested interests may limit policy influence, lead to ad bans and censorship and limit funding opportunities.	Build cross-sector coalitions; invest in evidence-based advocacy; develop messaging that appeals to a wide range of audiences.
Policy and Legislative Changes	Changes in charity campaigning rules, or increased government authoritarian anti-protest laws etc could limit advocacy activities.	Monitor political and regulatory developments; seek legal advice when required; adapt strategies to remain compliant.

Reputational Risk	Negative media coverage, misinformation, or organised opposition could damage public trust and reduce support.	Maintain transparency; ensure accuracy in all communications; operate robust safeguarding and complaints processes.
Volunteer and Staff Retention	Loss of skilled team members could slow campaign momentum and affect project delivery.	Provide training and professional development; promote staff wellbeing; offer clear progression opportunities.
Digital and Cybersecurity Risk	Data breaches or cyberattacks could disrupt campaigning, compromise supporter data, and harm reputation.	Implement strong IT security protocols; provide regular staff training; have contingency and recovery plans in place.

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 (£928,616 to £1,857,231). Total reserves were £2,560,040, of which our free reserves are £1,741,200, which this year was between the guide amount in the policy due to legacy income.

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 helps the charity – from charity deputy director to web specialist to former special needs teacher.

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 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, comms

manager; Emily Coster, retail manager; Ben Freedman, campaigns manager; Roger Penarroya Zaldivar, web manager; and Dr Justine Butler, head of research.

Viva! also works with Viva! Campaigns 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.

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 guaranteeing that 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 ensured, 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 upholding 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 or 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 their diet and knowledge, moving towards kindness to animals, our planet and ourselves on the road of compassion.

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

- going vegan or on the path towards it protects animals, the environment and human health
- to become vegan

Concerns re: campaign strategy 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.

2025 was a very busy year with many activities achieving these objectives:



Viva! review 1 April 2024 to 31 March 2025

2024 was our 30th anniversary year!

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. We have also held informative, entertaining and sometimes fundraising 30th anniversary events.

Veganism has continued to grow across the UK and globally, with many people now making the connection between animal farming and wildlife extinctions, the climate crisis, chronic diseases and animal suffering. This is despite continued marketing by the gargantuan meat industry to attack vegan food products, particularly alternative 'meats' and 'dairy' products.

Viva! turns 30!

Viva! has been campaigning for 30 years and we wanted to interview our founder, Juliet, to hear the incredible story of Viva! so far.

youtu.be/QmfAG-GY9iE?feature=shared



30th Anniversary Fundraiser

Viva! celebrated three decades of groundbreaking advocacy with an unforgettable fundraising dinner aboard the Elizabethan boat. The evening began with a look back at Viva!'s incredible journey, as guests watched our 30th anniversary video, setting the stage for reflections from our director and associate director, Juliet and Tony. Then, Chef Liam Penn took us on a culinary adventure with *The Secret Garden*, a stunning five-course plant-based feast that showcased the richness of vegan cuisine.

Patrons Heather Mills, Peter Egan and Randal Plunkett (Lord Dunsany) delivered powerful speeches, celebrating Viva!'s impact and sharing their personal connections to the cause. The evening concluded with a lively auction, raffle and awards ceremony, where generous contributions and enthusiasm from our supporters made the event a resounding success. It was a night that brought our vibrant community together to celebrate all we've achieved. Thank you to everyone who attended! And to all the staff, particularly Bex, Emily and Sarah, for all their brilliant work on the event.



VCO 30th Anniversary Party

Viva! was delighted to partner with Vegan Camp Out for the seventh year, and we went above and beyond in our 30th celebrations. Cue 90s music, prosecco and celebrations! It was also thrilling to have so many people join us for this milestone event. A highlight in the vegan calendar, Vegan Camp Out always proves to be a momentous occasion, combining entertainment with activism, incredible food and inspiring speeches. A special thanks to Emily and her team for the hard work to make VCO such a success for Viva!. We reached about 7,000 people to inspire them to be or remain vegan for the animals.

Trilogy of Talks

For those not at our fundraising boat party or Vegan Camp Out, we started the year with a sold-out talk by Dr Michael Greger on *How Not to Age* and rounded off our 30th celebrations with Viva!'s *Trilogy of Talks – The Vegan Trailblazers* event in October.

Attendees were treated to inspiring talks from Juliet Gellatley, Heather Mills and Randal Plunkett (Lord Dunsany), each offering unique insights into the growing influence of veganism. Juliet's talk, *David vs Goliath: The Vegan Movement Taking on the Meat Industry*, provided an electrifying look at the challenges faced when confronting the powerful meat industry and the innovative strategies being used to fight back.

Heather Mills shared her story of transformation in *Heather Bites Back*, offering an inside look at her journey as a vegan entrepreneur and her vision for supporting vegan businesses.

Meanwhile, Randal Plunkett discussed the importance of *V-Wilding*, the vegan approach to rewilding, and how it's helping restore ecosystems while challenging the myth of regenerative grazing'.

The event, held at King's College, London, also included a Q&A session and a chance for attendees to meet the speakers. It was an unforgettable day for anyone passionate about a plant-based future.



Viva! Animals

Would You Swap?

We continued and expanded our *Would you Swap?* campaign, focusing on exposing the atrocious conditions factory farmed pigs are forced to endure, through the use of VR headset technology. This immersive experience allows students to view a 3D 360-degree video from inside a UK pig factory farm guided by Juliet, Viva!'s founder. After viewing the footage, students were asked by campaigners whether they would swap places with a pig and, if not, whether they would swap their diets. With free vegan food as an incentive to view the footage, the headsets proved immensely popular. *Would You Swap?* campaign materials were produced and thousands given out.

Dairy – Corporate Cruelty

Thanks to kind donations from our supporters, we have been able to continue breaking down the many myths that surround the dairy industry.

Our new video, Dairy – Corporate Cruelty, was central to street outreach and social media campaigns:



This campaign challenges the public's preconception of the dairy industry. The majority of people are still unaware that to produce milk, a cow must first give birth and that her calf is stolen. Viva! shows the reality, and we also encourage consumers to choose kinder plant-based options for animals, the planet and themselves.

We set ourselves a big target, promoting it as 'the biggest anti-dairy campaign in UK history' and so we set to work to ensure this was very much the case! With harrowing investigation footage captured by Viva! Campaigns at a dairy farm in west Wales, we exposed the cruelty of dairy alongside our earlier investigations material to emphasise that these are not rogue operators – it's corporate and widespread.



We held events across the UK, inviting members of the public to enter our cow print tent to watch our *Dairy – Corporate Cruelty*, *Zero Grazing* and *The True Costa Dairy* footage. The conversations ranged from general shock at the cruelty, anger about the lack of transparency from big corporations and people saying they will drop dairy altogether.



The 120 'Day of Action' events ranged from Birmingham, Manchester, Oxford, Leeds and Bath to Bristol, Cardiff, London, Belfast and Newcastle. These events mainly happened on volunteers' local high streets, reaching thousands of people. We showed footage and media coverage and gave out free vegan food! Cheese and chocolate samples, which were immensely popular!

Are You an Animal Lover?

In the summer, Viva! launched our powerful and successful campaign *Are You an Animal Lover?*. We posed this provocative question in thousands of face-to-face conversations nationwide and reached tens of thousands more on social media and millions via traditional media. Our in-person chats sparked deep reflection, with many individuals reevaluating their meat consumption and some even committing to veganism on the spot, inspired by the resources we provided. The campaign embodied kindness and understanding as we guided people to reconcile their love for animals with their eating habits.



Are You an Animal Lover? – The Great Dog Roast



Our fake dog and 'chef' were so convincing that the police and fire service were alerted

We kicked off the campaign with a media-grabbing stunt at the Henley Regatta, which attracts over 300,000 visitors. Crowds from all over the world were stunned by *The Great Dog Roast*. Thinking that the silicone dog was real made hundreds question why it was wrong to cook a dog while, nearby, animals such as pigs were being obscenely roasted without a second thought. We talked to many Henley visitors and filmed reactions to the 'cooking dog'. The campaign made people question their values, and many said they would change their diet.

Are You an Animal Lover? – The Tour – free vegan hot dogs!

With excitement and momentum built at Henley, we set off on our biggest outreach tour to date – visiting 21 towns and cities. But this time offering real food – free irresistible vegan hot dogs, with all the trappings.



Hotdogs given out included fried onions, ketchup and mustard, with events in 21 town and city centres

We engaged about 7,000 people, prompting them to consider how they cherish their own companion animals while supporting the suffering and slaughter of billions of other animals. Thanks to Ben and the campaigns team and volunteers, any people watched footage of our latest investigations on VR headsets, helping them make the choice that veganism is the solution.



Are You an Animal Lover? – *Pet Insurance Advert Parody*

Pet4Life - Insurance for Animal Lovers



We continued our campaign with a powerful parody ad campaign. The ‘fake’ insurance advert tells the tale of our fondness for companion animals while drawing attention to the stark contradiction of slaughtering other equally loveable creatures. Its deliberately playful tone appeals to a meat-eating audience, culminating with a dark twist that exposes the pervasive speciesism within society. By tapping into deep-seated emotions, we shine a light on the hypocrisy that exists in numerous British households. The response levels on YouTube were very high.

Gasping for Life

Viva!’s *Gasping for Life* campaign pulls back the curtain on the horrifying truth behind pig gassing. Each year, 9.8 million pigs in the UK are slaughtered, with 88 per cent being gassed to death in carbon dioxide gas chambers. It is utterly sickening to witness. The pigs are essentially suffocated while being tortured – the gas turns to acid which burns their eyes and internal organs so they feel they are burning from the inside out. It can take up to two minutes to die and of course they scream and frantically struggle in a futile attempt to free themselves from the metal-barred chambers that hold them captive.

We highlighted the fact that the government’s own farm animal welfare advisory body has long said that pig gassing should be phased out due to the cruelty inflicted.

Viva! in London

We turned heads and raised awareness throughout London with our cinema truck, which drove slowly past famous landmarks and stopped in key places. Our team spoke with hundreds of people, and *everyone* wanted to stop this torture. It led the way for us to talk to everyone about the real solution: to be vegan.

Heads were turned, people stopped on the street, car drivers halted in the middle of the road to watch.

The powerful event led many onlookers to want clarification and approach our campaigns team with questions. Some were in tears, others expressed disgust, and even more were seething with anger.

It was an extremely constructive and hope-filled day because, through our conversations, we spread the word that none of this happens when you go vegan. We reinforced the fact with delicious *free tastings* of vegan alternatives to pig meat. A combination of the two approaches saw many people commit to going vegan.

Billboards

A poignant billboard caused a very passionate and sympathetic response. We reached over two million people in two weeks with our powerful video billboards in prime London locations, from Clapham Junction and Waterloo to Leicester Square, and from Westminster, White City and Bethnal Green to New Cross and Wapping.

Videos

As part of the campaign, Viva! also made several short videos and will be promoting each of them to relevant audiences.



Viva! billboard campaign in London – reached two million people



Viva! digi-van outside the Houses of Parliament

Takeaway the Meat returns to national TV – reaching 50 million people!

In December 2024, thanks to our supporters' unwavering support, Viva! was thrilled to announce that our *Takeaway the Meat TV ad* would return to UK screens from the 18 to the 30 December. Together, we reached our ambitious £40,000 target, allowing us to broadcast our powerful vegan message to a staggering further 10 million people on Channel 4 and its associated networks, including E4, Dave and Film4. This means that over its three airings, the TV ad will now have been seen by **50 million people!**



This nationwide reach is a game-changer, delivering our urgent message on the direct link between animal cruelty and the food on our plates to millions across the UK. None of this would have been possible without the dedication of everyone who donated, shared and spread the word.

Viva! Planet

2024 brought highly impactful campaigns and huge media coverage. We launched *50 For Our Planet* in March to a consumer audience (having already launched to the food industry). We are urging all eateries to adopt menus that are at least 50 per cent plant-based for the sake of our environment. [Juliet's passionate interview with Southwest News Service](#), calling for the food industry to take responsibility and curb their and their customers' carbon footprints through menu transformation, was featured in 111 publications, including a [feature in the Mirror](#), with a combined total reach of **107 million** people.

Wagamama joined the *50 For Our Planet* initiative, serving as an inspiring model for the hospitality sector, having championed a 50 per cent plant-based menu since 2020. The chain Wahaca followed suit.

We carried out a survey with 2,000 people regarding attitudes to plant-based options in restaurants.

Overall, the survey was featured in 11 publications, print and online, with a combined reach of 74 million people, with nearly 50 additional shares on social media.



Viva! Health

Viva! Health published several insightful articles focused on nutrition, including Veronika's comprehensive guide on *Fats – the Good, the Bad and in Between*, explaining the complexities of dietary fats. Nick shared *10 Common Mistakes to Avoid When You Go Vegan*, helping newcomers navigate their plant-based journey. Viva!'s Dr Justine Butler contributed to the Veganuary supplement in *Vegan Food & Living*, highlighting unexpected health benefits of a vegan diet beyond animal welfare, while February saw a flurry of new blogs on topics such as *What is a Healthy, Balanced Vegan Diet?* and the benefits of a plant-based lifestyle on mental and physical wellness.

Viva! Health also went all-in with a fresh lineup of wellness blogs. From weight-loss strategies to essential B12 facts for vegans, sprouting tips and the perks of green tea, diabetes, bone health and heart disease, our experts had readers covered.

We also landed in *The Sun*, *Scottish Sun* and *US Sun*, with tips on healthier swaps and the benefits of plant-based choices. Justine also produced web pages on the hot topic of **Fake News about Fake Meats** and ultra-processed foods – showing how the nation's problem with junk foods is not a vegan issue.

Health Award

Juliet was honoured to receive the College of Naturopathic Medicine Award for Outstanding Contribution in the Field of Natural Medicine. It was a big affair, with Juliet giving a speech at the graduation ceremony as the main award recipient. One of Juliet's qualifications is as a nutritional therapist which has fed into Viva!'s health campaigns and talks.



Viva! Outreach

Outreach Hosts

Central to Viva!'s outreach are our awesome Outreach Hosts, managed by Jo.

Viva! has a strong core team who are building their groups and consistently delivering effective outreach to thousands of people throughout the year.



We currently have teams in the following towns and cities: Swindon, Bath, Oxford, Exeter and Taunton, Lancaster, Walsall, Loughborough, Doncaster, Lincoln and Peterborough, Eastbourne and Hastings, Brighton, Lincoln, Leeds, Manchester, Swansea, Norwich, Leicester, Burton-Upon-Trent, Newbury, Windsor, Birmingham and Worcester, Liverpool, London, Telford, York, Edinburgh and Glasgow and most recently, Tunbridge Wells.





This year, the teams organised more than 18 *Are You An Animal Lover?* events and became involved with Viva!'s heart-wrenching *Gasp for Life* campaign. Additionally, we beat the Christmas 2023 campaign with over 20 events.

Viva! Vegan Recipe Club

Viva!'s Vegan Recipe Club grew with its app, website and social media platforms reaching record numbers of people, with great work from Amy with Maryanne's input.

Viva!'s cookbook *Everyone Can Cook Vegan* (by Maryanne) also made *Plant Based News's* 'Best Vegan Cookbooks' of 2024. It came in first place in the International Vegan Film Festival 2024 Vegan Cookbook Contest! The winners were announced at the Festival on Saturday 16 November at Innis Town Hall Theatre (University of Toronto campus) in Toronto, Ontario, Canada.

We launched a new mini cookbook in October (also by Maryanne) – a 96-page stunner: ***A Very Vegan Christmas: The Complete Mini Cookbook for a Magical Festive Feast!***



In 2024-25, Viva! rolled out our popular supporters' magazine, *Viva!life*, edited by Tony Wardle and including many features on campaigns, vegan news and interviews with celebrities such as Earthling Ed and Gaz Oakley.

Our *Gifts for Life* catalogue and *Viva! Shop* included new ranges of great new vegan designs, chocolates and sweets and gifts, thanks to Emily, Sarah and Simon.

The Viva! Podcast went from strength to strength under the care of Faye. And behind the scenes work on web site and marketing systems improvements continued under the care of Roger, and data management under Jeremy, whilst Laura and Beata oversaw the office systems.

Our social media for Viva! continued to grow with substantial work, led by Dani, on imaginative, relevant and engaging content spurring the growth of our popularity on SM platforms.

We give huge and grateful thanks to Juliet Gellatley and Laura Hellwig for strategising and overseeing the vision of Viva!.

Finally, a heartfelt thank you for our supporters and donors unwavering support throughout what has been both a challenging and deeply rewarding year. None of our work would be possible without you. It was a busy year with major projects and campaigns completed and launched, reaching many millions of people. Viva! fulfilled its mission statement and is very grateful to everyone who helped us achieve so much.

Financial Review

The total income decreased significantly by 28 per cent from £2,507,001 (2024) to £1,806,137 due to a decrease in legacy income (donations and subs very slightly increased by 1 per cent and 8 per cent respectively). 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, adding a third option for supporters to use to make a free Will to Viva! using local solicitors.

We continued with strong campaigns with a powerful focus on short, punchy films and outreach across the nation, reaching people face to face, and providing free vegan food whilst also showing footage relating to the campaigns and education on the issues. *Are you an animal lover?* also involved a particularly powerful stunt which gained a lot of traction and the messaging resonated well with the public. The pig gassing outreach was highly impactful, with the moving images on London billboards reaching two million in a week and social media of very powerful films being watched in full by a much higher than average number of viewers on YouTube. *50 for our Planet* evolved into the consumer campaign, *Halfway Heroes* and media coverage of the founder's interview hit over 100 million people.

We also continued our campaign in universities. These campaigns achieved what they set out to do with thousands of food samples given out and many conversations about food issues with the future generation. We also relaunched our popular and poignant TV ad, *Take Away the Meat* – now reaching an astonishing 50 million people, breaking Viva!'s own record for mainstream ad reach.

It is no surprise then that donations remained high for the organisation and Viva! worked hard to continue winning grants from some major investors in vegan campaigning.

However, as stated, legacy income fell. Due to the variable nature of legacies, a strategy was implemented to reduce baseline expenditure, which will take effect in the next financial year, but without impacting campaigns.

Gross income from merchandise sales increased slightly by 1 per cent to £72,867 from £71,971 in 2024. In-person national events selling merchandise are still at a much lower level than pre-pandemic. We worked hard to improve tee shirt designs and increase sales. The new recipe book, *A Very Vegan Christmas*, was particularly popular.

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 5 per cent from £1,827,540 to £1,914,159. We did not significantly increase spending, as this year's decrease in income due to legacies had an impact and future legacies are unpredictable. As already stated, baseline expenditure is being reduced, effective from the next financial year. As you will see above from the review, this was a very busy and full year, and the expenditure reflects the high amount of major 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 usually allocated to unrestricted funds. This enables our experienced and dedicated staff and trustees to direct funds where the need is greatest.

Plans for Future Periods

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

Viva! had another incredibly busy year and full programme of campaigns, investigations, social media, publications, podcasts 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. We are launching an extremely exciting campaign with a cinema ad at its centre, *Scary is Dairy*, and launched a crowdfunder to fund its distribution to a massive one million cinemagoers. We are also expanding this campaign in several areas including an outreach tour. We are evolving *50 for our Planet* into *Halfway Heroes*, reaching the public with a positive message that any step towards plant-based is worth taking for the sake of our planet. This will have a professionally produced social media short film and an outreach tour in the summer months. We are looking for sponsorship for the free food items.

Our food and cookery team are expanding the V7 initiative and producing a new V7 Original and V7 Protein Power plans. They are also producing a marketing strategy to promote both and to introduce more plans to help people take the first steps to being vegan.

We will continue to develop our Vegan Recipe Club, now with 259,000 followers on Facebook and 25,000 on Instagram is growing rapidly. Our social media for Viva! will also continue to grow with substantial effort put into producing content that is engaging and

spurs the growth of our popularity on SM platforms. Facebook will likely climb to at least 115k followers and Instagram and will roar past 50k.

We will analyse how we continue with investigations and adapt street action plans, with a staff member focusing on local actions and support and building our Outreach Hosts scheme.

Owing to the success again of our TV ad, *Take Away the Meat*, we plan to release it as a cinema ad and hit the public on the big screen with this fantastically impactful and poignant ad.

Trustees Responsibilities

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:

- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which 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 21 Aug 2025 2025 and signed on its behalf by


..... Justin Kerswell, Trustee
Justin Kerswell (Aug 21, 2025, 11:00am)

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 2025 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 2025 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.

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.

Report of the Independent Auditors to the Trustees of
Viva!

Our responsibilities for the audit of the financial statements

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

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

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.

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.

Sumer Auditco Limited

Mark Powell (Aug 21, 2025, 1:26pm)

Sumer Auditco Limited

Statutory Auditor

Chartered Accountants

Lennox House

3 Pierrepont Street

Bath

Somerset

BA1 1LB 21 Aug 2025

Date:

Viva!

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,610,145	69,549	1,679,694	2,404,005
Other trading activities	3	101,054	-	101,054	83,954
Investment income	4	<u>25,389</u>	<u>-</u>	<u>25,389</u>	<u>19,042</u>
Total		<u>1,736,588</u>	<u>69,549</u>	<u>1,806,137</u>	<u>2,507,001</u>
EXPENDITURE ON					
Raising funds		115,079	-	115,079	106,386
Charitable activities	5				
General		<u>1,742,857</u>	<u>56,223</u>	<u>1,799,080</u>	<u>1,721,154</u>
Total		<u>1,857,936</u>	<u>56,223</u>	<u>1,914,159</u>	<u>1,827,540</u>
Net gains/(losses) on investments		<u>(5,767)</u>	<u>-</u>	<u>(5,767)</u>	<u>(990)</u>
NET INCOME/(EXPENDITURE)		(127,115)	13,326	(113,789)	678,471
Transfers between funds	16	<u>(39,683)</u>	<u>39,683</u>	<u>-</u>	<u>-</u>
Net movement in funds		(166,798)	53,009	(113,789)	678,471
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,587,448</u>	<u>7,192</u>	<u>2,594,640</u>	<u>1,916,169</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,420,650</u></u>	<u><u>60,201</u></u>	<u><u>2,480,851</u></u>	<u><u>2,594,640</u></u>

Viva!

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	5,293	-	5,293	8,402
Investment property	11	<u>674,157</u>	<u>-</u>	<u>674,157</u>	<u>325,000</u>
		679,450	-	679,450	333,402
CURRENT ASSETS					
Stocks	12	47,789	-	47,789	50,596
Debtors	13	707,302	-	707,302	977,030
Cash at bank		<u>1,048,767</u>	<u>60,201</u>	<u>1,108,968</u>	<u>1,330,198</u>
		1,803,858	60,201	1,864,059	2,357,824
CREDITORS					
Amounts falling due within one year	14	(62,658)	-	(62,658)	(96,586)
		<u>1,741,200</u>	<u>60,201</u>	<u>1,801,401</u>	<u>2,261,238</u>
NET CURRENT ASSETS					
		<u>1,741,200</u>	<u>60,201</u>	<u>1,801,401</u>	<u>2,261,238</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,420,650</u>	<u>60,201</u>	<u>2,480,851</u>	<u>2,594,640</u>
NET ASSETS					
		<u>2,420,650</u>	<u>60,201</u>	<u>2,480,851</u>	<u>2,594,640</u>
FUNDS					
Unrestricted funds	16			2,420,650	2,587,448
Restricted funds				<u>60,201</u>	<u>7,192</u>
TOTAL FUNDS					
				<u>2,480,851</u>	<u>2,594,640</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
 and were signed on its behalf by:
 21 Aug 2025



.....
 Justin Kerswell (Aug 21, 2025,
 Trustees)

Viva!

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>108,305</u>	<u>(161,770)</u>
Net cash provided by/(used in) operating activities		<u>108,305</u>	<u>(161,770)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(3,032)
Purchase of investment property		(354,924)	-
Rent received		15,000	15,000
Interest received		<u>10,389</u>	<u>4,042</u>
Net cash (used in)/provided by investing activities		<u>(329,535)</u>	<u>16,010</u>
Change in cash and cash equivalents in the reporting period			
		(221,230)	(145,760)
Cash and cash equivalents at the beginning of the reporting period		<u>1,330,198</u>	<u>1,475,958</u>
Cash and cash equivalents at the end of the reporting period		<u>1,108,968</u>	<u>1,330,198</u>

Viva!

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

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

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(113,789)	678,471
Adjustments for:		
Depreciation charges	3,109	2,879
Losses on investments	5,767	990
Interest received	(10,389)	(4,042)
Rent received	(15,000)	(15,000)
Decrease/(increase) in stocks	2,807	(22,387)
Decrease/(increase) in debtors	269,728	(843,525)
(Decrease)/increase in creditors	<u>(33,928)</u>	<u>40,844</u>
Net cash provided by/(used in) operations	<u>108,305</u>	<u>(161,770)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	<u>1,330,198</u>	<u>(221,230)</u>	<u>1,108,968</u>
	<u>1,330,198</u>	<u>(221,230)</u>	<u>1,108,968</u>
Total	<u>1,330,198</u>	<u>(221,230)</u>	<u>1,108,968</u>

Viva!

Notes to the Financial Statements for the Year Ended 31 March 2025

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 no material uncertainties about the charity's ability to continue as a going concern.

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.

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 2025**

1. ACCOUNTING POLICIES - continued

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 affect on the amounts recognised in the financial statements are described below:

Investment property valuation - each year the charity assesses the fair value of the investment property at the balance sheet date. The charity use an expert (Rics certified valuer) when required to mitigate the estimation uncertainty.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	888,642	875,905
Legacies	732,191	1,473,768
Subscriptions	58,861	54,332
	<u>1,679,694</u>	<u>2,404,005</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	21,627	999
Shop income	72,867	71,971
Advertising	250	2,125
Raffle	6,310	8,859
	<u>101,054</u>	<u>83,954</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	15,000	15,000
Deposit account interest	10,389	4,042
	<u>25,389</u>	<u>19,042</u>

5. TOTAL EXPENDITURE

	Raising Funds £	Charitable Activities £	2025 Total £
Staff costs	-	871,559	871,559
Campaigns	-	324,913	324,913
Festivals and events	-	41,889	41,889
Merchandise costs	37,343	-	37,343
Other direct costs	-	97,758	97,758
Support and governance costs (see note 6)	77,736	462,961	540,697
	<u>115,079</u>	<u>1,799,080</u>	<u>1,914,159</u>
Total expenditure			

Governance costs totalled £8,000 (2024: £7,350)

Auditors remuneration (audit work) totalled £6,750 (2024: £6,250)

Auditors remuneration (non audit work) totalled £1,250 (2024: £1,100)

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. TOTAL EXPENDITURE - continued

Prior year comparative	Raising Funds £	Charitable Activities £	2024 Total £
Staff costs	-	869,868	869,868
Campaigns	-	300,853	300,853
Festivals and events		26,445	26,445
Merchandise costs	41,855	-	41,855
Other direct costs	-	73,521	73,521
Support and governance costs (see note 6)	<u>64,531</u>	<u>450,467</u>	<u>514,998</u>
Total expenditure	<u><u>106,386</u></u>	<u><u>1,721,154</u></u>	<u><u>1,827,540</u></u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

Support and governance costs

	Method of allocation	Raising funds £	Charitable activities £	2025 Total £
Premises costs	Direct	-	69,080	69,080
Other admin	Direct	-	99,782	99,782
IT software and consumables	Direct	-	24,399	24,399
Web costs	Direct	-	25,255	25,255
Depreciation	Direct	-	3,110	3,110
Postage	Direct	77,736	50,789	128,525
Motor and travel	Direct	-	12,856	12,856
Equipment hire	Direct	-	6,227	6,227
Audit and accountancy fees	Direct	-	29,697	29,697
Professional fees	Direct	-	19,080	19,080
Freelancers	Direct	-	124,117	124,117
		<u>77,736</u>	<u>462,961</u>	<u>540,697</u>

Prior year comparative	Method of allocation	Raising funds £	Charitable activities £	2024 Total £
Premises costs	Direct	-	79,871	79,871
Other admin	Direct	-	79,973	79,973
IT software and consumables	Direct	-	32,288	32,288
Web costs	Direct	-	14,997	14,997
Depreciation	Direct	-	2,878	2,878
Postage	Direct	64,531	53,628	118,159
Motor and travel	Direct	-	24,221	24,221
Equipment hire	Direct	-	4,597	4,597
Audit and accountancy fees	Direct	-	28,408	28,408
Professional fees	Direct	-	49,533	49,533
Freelancers	Direct	-	80,073	80,073
		<u>64,531</u>	<u>450,467</u>	<u>514,998</u>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	769,952	778,115
Social security costs	68,763	66,771
Other pension costs	<u>32,844</u>	<u>24,982</u>
	<u>871,559</u>	<u>869,868</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 £198,946 (2024 £196,190).

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

	2025	2024
Average head count	<u>27</u>	<u>29</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	2,375,709	28,296	2,404,005
Other trading activities	83,954	-	83,954
Investment income	<u>19,042</u>	<u>-</u>	<u>19,042</u>
Total	<u>2,478,705</u>	<u>28,296</u>	<u>2,507,001</u>
EXPENDITURE ON			
Raising funds	106,386	-	106,386
Charitable activities			
General	<u>1,662,869</u>	<u>58,285</u>	<u>1,721,154</u>
Total	<u>1,769,255</u>	<u>58,285</u>	<u>1,827,540</u>
Net gains/(losses) on investments	<u>(990)</u>	<u>-</u>	<u>(990)</u>
NET INCOME/(EXPENDITURE)	708,460	(29,989)	678,471
Transfers between funds	<u>(32,659)</u>	<u>32,659</u>	<u>-</u>
Net movement in funds	675,801	2,670	678,471
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,911,647</u>	<u>4,522</u>	<u>1,916,169</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,587,448</u>	<u>7,192</u>	<u>2,594,640</u>

Viva!

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 April 2024 and 31 March 2025

52,552

DEPRECIATION

At 1 April 2024

44,150

Charge for year

3,109

At 31 March 2025

47,259

NET BOOK VALUE

At 31 March 2025

5,293

At 31 March 2024

8,402

11. INVESTMENT PROPERTY

£

FAIR VALUE

At 1 April 2024

325,000

Additions

354,924

Revaluation

(5,767)

At 31 March 2025

674,157

NET BOOK VALUE

At 31 March 2025

674,157

At 31 March 2024

325,000

Fair value at 31 March 2025 is represented by:

Valuation in 2025

£
(5,767)

Valuation in 2024

(990)

Valuation in 2023

(14,010)

Valuation in 2022

37,516

Cost

657,408

674,157

	171 South Street £	18 Catherine Way £	Total £
Cost at 1st April 2024	325,000	-	325,000
Impairment	(5,767)	-	(5,767)
Purchase of property	-	280,000	280,000
Improvements to property	-	74,924	74,924
	<u> </u>	<u> </u>	<u> </u>
Cost at 31st March 2025	<u>319,233</u>	<u>354,924</u>	<u>674,157</u>

The charity purchased 18 Catherine Way, Batheaston, Bath, BA1 7NY on 23rd September 2024.

The charity sold 171 South Street, Taunton, Somerset, TA1 3AG post year end. Please refer to the post balance sheet events note for more details.

Viva!

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. STOCKS			2025	2024
			£	£
Stocks			<u>47,789</u>	<u>50,596</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2025	2024
			£	£
Trade debtors			3,181	13,804
VAT			1,899	1,766
Prepayments and accrued income			<u>702,222</u>	<u>961,460</u>
			<u>707,302</u>	<u>977,030</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2025	2024
			£	£
Trade creditors			12,618	33,010
Taxation and social security			17,925	34,088
Other creditors			<u>32,115</u>	<u>29,488</u>
			<u>62,658</u>	<u>96,586</u>
15. LEASING AGREEMENTS				
Minimum lease payments under non-cancellable operating leases fall due as follows:				
			2025	2024
			£	£
Within one year			26,400	26,400
Between one and five years			<u>26,400</u>	<u>52,800</u>
			<u>52,800</u>	<u>79,200</u>
16. MOVEMENT IN FUNDS				
	At 1.4.24	Net	Transfers	At
	£	movement	between	31.3.25
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	2,587,448	(127,115)	(39,683)	2,420,650
Restricted funds				
Billboards Appeal	3	1,100	-	1,103
Ukraine	7,189	(4,193)	-	2,996
TV Advertising Campaign	-	(39,683)	39,683	-
Gorillas / Uganda	-	16,182	-	16,182
Cinema ad crowdfund campaign	-	<u>39,920</u>	-	<u>39,920</u>
	<u>7,192</u>	<u>13,326</u>	<u>39,683</u>	<u>60,201</u>
TOTAL FUNDS	<u>2,594,640</u>	<u>(113,789)</u>	<u>-</u>	<u>2,480,851</u>

Viva!

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

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	1,736,588	(1,857,936)	(5,767)	(127,115)
Restricted funds				
Billboards Appeal	1,100	-	-	1,100
Ukraine	1,283	(5,476)	-	(4,193)
TV Advertising Campaign	377	(40,060)	-	(39,683)
Gorillas / Uganda	16,745	(563)	-	16,182
Cinema ad crowdfund campaign	50,044	(10,124)	-	39,920
	<u>69,549</u>	<u>(56,223)</u>	<u>-</u>	<u>13,326</u>
TOTAL FUNDS	<u><u>1,806,137</u></u>	<u><u>(1,914,159)</u></u>	<u><u>(5,767)</u></u>	<u><u>(113,789)</u></u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,911,647	708,460	(32,659)	2,587,448
Restricted funds				
Billboards Appeal	1,301	(1,298)	-	3
Ukraine	2,743	4,446	-	7,189
TV Advertising Campaign	478	(33,137)	32,659	-
	<u>4,522</u>	<u>(29,989)</u>	<u>32,659</u>	<u>7,192</u>
TOTAL FUNDS	<u><u>1,916,169</u></u>	<u><u>678,471</u></u>	<u><u>-</u></u>	<u><u>2,594,640</u></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	2,478,705	(1,769,255)	(990)	708,460
Restricted funds				
Billboards Appeal	1,882	(3,180)	-	(1,298)
Ukraine	4,446	-	-	4,446
TV Advertising Campaign	20,667	(53,804)	-	(33,137)
Environmental Emergency	1,301	(1,301)	-	-
	<u>28,296</u>	<u>(58,285)</u>	<u>-</u>	<u>(29,989)</u>
TOTAL FUNDS	<u><u>2,507,001</u></u>	<u><u>(1,827,540)</u></u>	<u><u>(990)</u></u>	<u><u>678,471</u></u>

Viva!

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. RELATED PARTY DISCLOSURES

The charity considers the company, Viva! (Bristol) Ltd a related party. During the year, rent of £26,400 (2024: £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 £5,707 (2024: £Nil) paid over to Viva! Poland during the year in connection with the Ukraine appeal.

The charity considered the company, Viva! Campaigns Ltd a related party. One of the directors of the charity, Ms J Gellatley, is a trustee of Viva! Campaigns Ltd. There were donations of £974 (2024: £2,000) paid over to Viva! Campaigns Ltd during the year.

The charity considered the company, Viva! Uganda a related party. One of the directors of the charity, Ms J Gellatley, is a trustee of Viva! Uganda. There were donations of £127,266 (2024: £93,047) paid over to Viva! Uganda during the year.

18. POST BALANCE SHEET EVENTS

On the 14th July 2025 the charity sold 171 South Street for net proceeds of £319,233.

19. CONTINGENT ASSETS

After the year end, an amount of £Nil (2024 : £51,247) of legacies were received. These amounts have not been accrued into the year ended 31 March 2025 as the conditions for recognition have not been met at the balance sheet date.

Viva!

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	888,642	875,905
Legacies	732,191	1,473,768
Subscriptions	<u>58,861</u>	<u>54,332</u>
	1,679,694	2,404,005
Other trading activities		
Fundraising events	21,627	999
Shop income	72,867	71,971
Advertising	250	2,125
Raffle	<u>6,310</u>	<u>8,859</u>
	101,054	83,954
Investment income		
Rents received	15,000	15,000
Deposit account interest	<u>10,389</u>	<u>4,042</u>
	<u>25,389</u>	<u>19,042</u>
Total incoming resources	1,806,137	2,507,001
EXPENDITURE		
Other trading activities		
Merchandise costs	37,343	41,855
Postage	<u>77,736</u>	<u>64,531</u>
	115,079	106,386
Charitable activities		
Wages	769,952	778,115
Social security	68,763	66,771
Pensions	32,844	24,982
Premises costs	69,060	79,871
Other admin	99,782	79,973
IT software	24,399	32,288
Web costs	25,255	14,997
Depreciation	3,110	2,878
Postage	50,789	53,628
Motor & Travel	12,856	24,221
Equipment hire	6,227	4,597
Audit & Accountancy	29,697	28,408
Professional fees	17,669	49,533
Festivals & events	41,889	26,445
Campaigns	324,913	300,853
Other direct costs	97,758	73,521
Freelancers	<u>124,117</u>	<u>80,073</u>
	<u>1,799,080</u>	<u>1,721,154</u>
Total resources expended	<u>1,914,159</u>	<u>1,827,540</u>
Net (expenditure)/income before gains and losses	(108,022)	679,461

Viva!

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(5,767)</u>	<u>(990)</u>
Net (expenditure)/income	<u><u>(113,789)</u></u>	<u><u>678,471</u></u>