

Charity registration number SCO52485 (Scotland)

ASIA FOR ANIMALS COALITION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ASIA FOR ANIMALS COALITION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Littlefair Mr D Neale Mrs M Stephany	(Appointed 25 September 2025)
Charity registration	Scotland	SCO52485
Principal address	Cornwall House Lower Flat Barmore Road Tarbert Argyll PA29 6TW	
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Limited Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	

ASIA FOR ANIMALS COALITION

CONTENTS

	Page
Trustees' report	1 - 35
Independent examiner's report	36
Statement of financial activities	37
Balance sheet	38
Notes to the financial statements	39 - 49

Contents

[Contents](#)

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

[Objectives and activities](#)

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

[Achievements and performance](#)

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

[Financial review](#)

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

[Structure, governance and management](#)

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

[Reference and administrative details](#)

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

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



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

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

[Exemptions from disclosure](#)

[Declarations](#)

AfA Trustees Annual Report (TAR)

From: January 1, 2025

To: December 31, 2025

Charity name: Asia for Animals Coalition

Charity registration number: SCIO SC052485

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

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Coalition is organized exclusively as a network of organizations working specifically for the protection of animals in and originating in Asia through developmental work, campaigns, advocacy, and practical assistance in order to improve the status and welfare of animals.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	AfA provided support the member organizations in their campaigns and advocacy work to protect animals, AfA supported the drafting of appeal letters to State authorities and government agencies in 13 countries, developed issue based working groups with member organizations for collaboration and cross learning, organized events to bring together animal organizations and activists and expanded the Coalition to around 400 member
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have paid due regard to the Charity Commission guidance on public benefit regarding the activities they should undertake.

Additional information (optional)

You may choose to include further statements where relevant about:

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

Achievements and performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	AfA brought together numerous animal organizations, animal activists and advocates together to create a stronger and cohesive movement through the following Working Groups. Farm Animal Coalition (FAC) During the reporting period, the Farm Animal Coalition delivered a diverse and impactful portfolio of activities aimed at strengthening the farmed animal advocacy movement across Asia through convening, facilitation, communications, and strategic engagement. A key highlight was FAC's contribution to regional and international convenings, including the successful delivery of a dedicated session at the AfA Conference in Taipei and participation in the AVA Summit Asia in India. FAC also participated in the Central Asia Animal Advocacy Forum in Kazakhstan, with a presentation on AfA/FAC's work, and actively

	SORP reference	
		contributed to global strategic discussions at the Animal Advocacy Strategic Forum in Los Angeles, hosted by Rethink Priorities. At the regional level, FAC convened a two-day hybrid event in India in March 2025, in collaboration with partners such as FWI, NALSAR University, and the Animal Law Policy Network, bringing together diverse stakeholders to advance dialogue and collaboration. A regional in-person event in Indonesia, further expanded the coalition’s geographic reach. In parallel, FAC strengthened movement-building through targeted facilitation and partnership development. This included connecting Cargill Philippines with PAWS to support improvements in pig welfare through accreditation and recommendations, as well as supporting the Institute of Research and Application of Advanced Biotechnology (IRAAB) in Vietnam in securing funding for a two-year, USD 75,000 project focused on advancing higher welfare chicken farming policies. FAC also provided advisory support to a Vietnam-based group, Vive, on regulatory frameworks related to slaughter and humane treatment, and facilitated connections with local experts to strengthen their advocacy and documentary campaign. These efforts demonstrate FAC’s role as a

	SORP reference	
		trusted intermediary, enabling collaboration, unlocking resources, and strengthening the capacity of local organisations. Communications and visibility were further enhanced through a series of targeted outputs, including social media engagement around Asia Farmed Animals Day (AFAD), podcast planning and outreach with participating organisations, and the “Featured Organisation of the Month” initiative, which highlighted the work of groups such as Sinergia Animal and Animal Ask. These initiatives contributed to amplifying member efforts, fostering knowledge exchange, and building a stronger sense of community within the coalition. Overall, FAC’s work during the period reflects a strategic and integrated approach, combining convening power, on-the-ground facilitation, and communications to drive progress for farmed animals. Through its regional and global engagements, targeted support to partners, and continued investment in movement-building, FAC has strengthened its position as a key platform for collaboration and impact in the farmed animal advocacy space across Asia.

	SORP reference	
		Capacity in Animal Protection Coalition (CAPC) The Capacity Advancement and Policy Coalition (CAPC) made significant progress in strengthening organisational capacity across the farmed animal advocacy movement through a structured combination of direct support and resource development. A core focus of CAPC's work was the provision of sustained one-to-one support to member organisations throughout the year, with ongoing efforts to refine delivery processes, establish clearer timelines, and increase working group member engagement. This included onboarding new organisations such as Animal Nepal and Sneha's Care, and supporting partners with key capacity needs including fundraising, monitoring and evaluation, and budgeting. Complementing this, CAPC advanced its internal strategy by developing a clear framework to guide when to provide direct advisory support versus signposting to external expertise, thereby improving clarity, efficiency, and consistency in its approach. A key area of achievement was the development of practical, Asia-relevant resources aimed at addressing commonly identified capacity

	SORP reference	
		gaps. This included the creation of easy-to-use templates and tools on organisational budgeting, corporate engagement, volunteer management, and broader campaigning strategies, designed in collaboration with an experts' committee. These outputs were supported by parallel efforts to increase accessibility and visibility through communications, including a growing social media presence that highlighted CAPC's services, shared knowledge in engaging formats, and encouraged participation through calls for mentees and interactive formats. In addition, CAPC contributed to knowledge generation through case studies, including documentation of organisational journeys such as that of the Animal Kingdom Foundation, and the compilation of contextual campaigning examples across Asia. CAPC also played an active role in convening and sector engagement, delivering a capacity-building workshop at the AfA Conference in Taipei and hosting open Q&A sessions to facilitate direct knowledge exchange between practitioners and experts. Regular quarterly working group meetings and advisory engagements ensured alignment, reflection, and continuous improvement, while the funding subgroup initially meeting monthly and later transitioning to bi-monthly, worked towards

	SORP reference	
		developing more structured and impactful funding mechanisms, including the creation of a funding pool proposal and engagement strategy with donors. Monthly and quarterly activities ensured that data, membership information, and public-facing materials remained accurate, up-to-date, and aligned with AfA's branding and strategic priorities. Internal capacity was further strengthened through targeted team training initiatives focused on addressing recurring capacity needs identified across partner organisations. In 2025, CAPC's work reflects a comprehensive and systems-oriented approach to capacity building combining direct support, resource creation, strategic clarity, and operational rigour. These efforts have strengthened the resilience and effectiveness of partner organisations, enhanced coordination within the coalition, and positioned CAPC as a critical enabler of long-term impact for farmed animal advocacy across the region. However, this working group had to be dissolved due to lack of funds.

	SORP reference	
		Macaque Coalition (MACC) The Macaque Coalition (MACC), in collaboration with its member organizations, delivered a comprehensive programme of advocacy, capacity building, research, and public engagement to advance macaque welfare and conservation across Asia. A major highlight was the successful delivery of International Macaque Week 2025, which significantly expanded its reach through coordinated global activities, including virtual tours in Indonesia and India, a cross-cultural educational exchange programme with partners such as STRAW India, and the launch of “Respect Their Nature” campaign and accessible public engagement resources. Feedback from participants reflected growing visibility and impact, with stakeholders noting that the initiative is increasingly reaching beyond traditional primate advocacy audiences. This was complemented by a strong communications portfolio, including multiple

	SORP reference	
		blogs, regular social media engagement, podcasts on key issues such as primate trade and behavioural rehabilitation. MACC also played a pivotal role in convening stakeholders and strengthening network through both internal and external engagements. This included workshops at the Asia for Animals Conference in Taipei, contributions to international forums such as the IPS 2025 Symposium, and public speaking engagements including academic lectures and media appearances. Internally, the Macaque Health Subgroup was established and operationalised through regular meetings and technical knowledge-sharing sessions, enabling collaboration between organisations on practical health protocols. Beyond structured meetings, MACC facilitated numerous strategic connections linking conservationists, researchers, and enforcement bodies to foster collaboration on emerging issues such as wildlife cybercrime and microplastic ingestion in macaques. MACC advanced policy and research efforts, including the publication of a peer-reviewed paper on pet primates in Asia, contributions to discussions on conservation status assessments, and the development of joint advocacy outputs such as appeal letters addressing international

	SORP reference	
		trade concerns. Targeted interventions were also undertaken to address region-specific challenges, including work on macaque-related content creation at Angkor Wat and broader efforts to mitigate online animal cruelty. Resource development remained a key pillar of MACC's work, with the creation and dissemination of multilingual educational materials, country-specific infographics (including India, Indonesia, and Vietnam), and the translation of key resources to expand accessibility. These outputs were designed to support both grassroots organisations and public audiences, contributing to a growing shared resource pool across the network. Overall, MACC's work reflects a highly collaborative, strategic, and adaptive approach integrating communications, research, partnerships, and practical interventions to strengthen the global response to macaque welfare and conservation challenges, while fostering an increasingly connected and effective advocacy community. Dog and Cat Welfare Coalition (DACC)

	SORP reference	
		The Dog and Cat Coalition (DACC) maintained a strong focus on operational effectiveness and internal systems strengthening while simultaneously expanding its programmatic reach and external impact. Robust internal coordination remained a priority, with monthly updates to working groups members. DACC's external engagement was marked by a diverse portfolio of convenings, collaborations, and advocacy initiatives. DACC hosted quarterly members' meetings, including a session focused on community engagement, where members shared evidence of improved human behaviour change, increased trust, and stronger local support for dog and cat welfare interventions. DACC also organised and contributed to a range of regional and international events, including the Dog and Cat Population Management Workshop at the AfA Conference Taipei 2025 (in collaboration with ICAM), speaking engagements at the Animal Welfare Conference Indonesia 2025 and iCatConnect 2025, and educational outreach through the Animal Alliance Asia programme in Jakarta. Additionally, DACC advanced planning and communications for its 2025 Regional Events, including a workshop in Indonesia in partnership with Battersea, and supported global campaigns such as

	SORP reference	
		World Rabies Day 2025 through the co-developed “Dog Health Champion” initiative with the Global Alliance for Rabies Control (GARC), mobilising community participation through training, certification, and digital advocacy. A key strength of DACC’s work during the year was its role as a facilitator of collaboration and knowledge exchange across the region. The Coalition enabled cross-border partnerships, including an international educational exchange between STRAW India and Animals Asia. DACC also coordinated logistical and resource support, including facilitating access to veterinary equipment for partners in Nepal through collaboration with Himalayan Animal Rescue Trust (HART) and Voice of Animal Nepal (VOAN). Targeted advisory support was provided to organisations on issues such as ethical fundraising approaches, zoonotic disease risks linked to hunting practices, and responses to emerging welfare concerns, including adoption-related scams in Hong Kong. DACC further strengthened its support to members through the development of strategic outputs and targeted interventions. This included initiating discussions on drafting “Guidelines on Humane

	SORP reference	
		Response to Dog Population Issues in Indonesia,” aimed at preventing inhumane control practices. DACC also developed and advanced multiple advocacy letters addressing urgent issues, including an appeal to halt the development of greyhound racing infrastructure in Vietnam and a letter to the President of Türkiye opposing legislation permitting the mass killing of free-roaming dogs. In addition, DACC produced a range of knowledge and communications outputs to raise awareness and influence public discourse. These included a podcast series on “Shelter Fatigue,” blogposts on responsible stray animal feeding and the situation of street dogs in Türkiye, and social media campaigns aligned with global observances such as Responsible Pet Owners Month and World Stray Animals Day. Collectively, these efforts demonstrate DACC’s dual emphasis on strengthening internal systems and delivering impactful, collaborative, and evidence-based interventions, positioning the DACC working group as a key driver of coordinated action for companion animal welfare across Asia.

	SORP reference	
		Social Media Animal Cruelty Coalition (SMACC) The Social Media Animal Cruelty Coalition (SMACC) continued to play a central role in convening stakeholders, strengthening member capacity, and advancing systemic responses to online animal cruelty in 2025. A key focus was deepening engagement with major technology platforms, including ongoing dialogue with Meta, TikTok, and YouTube, aimed at improving policies, moderation systems, and responsiveness to animal cruelty content. This engagement was complemented by targeted advocacy efforts, such as supporting regulatory processes under the UK Online Safety Act. SMACC also maintained momentum in its policy work through engagement with policymakers, including discussions with a UK Member of Parliament to elevate the issue of online cruelty content. At the network level, SMACC facilitated regular working group and subgroup meetings, including those focused on cat abuse content, primate-related abuse (notably Angkor Wat). These forums enabled knowledge exchange, coordination of interventions, and alignment on strategy among member organizations. Efforts to expand and strengthen the coalition included outreach to new stakeholders, such as Chinese

	SORP reference	
		animal protection organizations, and initial engagement with platforms like Bilibili and Bluesky. Additionally, SMACC supported collaboration between international enforcement and wildlife crime actors, exemplified by facilitating connections between the IFAW Wildlife Cybercrime Global Team and YIARI's Wildlife Crime Unit. A significant body of work was dedicated to developing practical tools and resources for members. This included progress on a standard operating procedure (SOP) toolkit for responding to online animal cruelty cases, incorporating decision trees, reporting templates, and communication guidance. Public awareness and outreach remained a consistent priority. SMACC contributed to external events, academic engagements, and educational initiatives, including presentations, school and university visits, and preparations for the SMACC Summit. Overall, SMACC's work during this period reflects a maturing coalition that is increasingly effective in combining advocacy, evidence generation,

	SORP reference	
		stakeholder coordination, and practical resource development to address the complex and evolving challenge of online animal cruelty. Policy Coalition (APC) AfA's Policy Coalition made significant progress across multiple strategic priorities, reflecting a strong commitment to advancing the Asia for Animals Coalition's (AfA) mission through policy engagement, stakeholder collaboration, and organizational strengthening. In 2025 efforts were directed toward producing thought leadership and policy-oriented outputs. This included the development of blogs analysing emerging policy developments, as well as the preparation and delivery of high-level presentations at key platforms such as the AfA Conference in Taipei and Lobby Week organized by World Federation for Animals in New York. In addition, a series of APC Policy Clinic flipbooks were developed as accessible knowledge resources for AfA's member organization interested in pursuing policy in their countries. These included flipbooks based on the United Nations General Assembly (UNGA), the High-Level Political Forum on Sustainable Development (HLPF), the United Nations

	SORP reference	
		Environment Assembly (UNEA), and the United Nations Framework Convention on Climate Change (UNFCCC). These resources were further supported through targeted promotional efforts to enhance their reach and utility among members. Collectively, these initiatives strengthened AfA's visibility as a credible voice in animal policy discourse and facilitated meaningful engagement with regional and international stakeholders. The year 2025 also saw continued emphasis on collaboration and relationship-building. Engagements with stakeholders were aimed at fostering partnerships, enhancing knowledge exchange, and identifying opportunities for joint initiatives. These collaborative efforts are central to AfA's approach of leveraging collective expertise and resources to achieve greater impact for animals across the region. Operationally, progress was made in streamlining workflows and ensuring effective tracking of tasks and deliverables. Overall, the period reflects a proactive and strategic approach to advancing AfA's goals, with a balanced focus on policy influence, stakeholder engagement, and organizational effectiveness. The achievements to date provide a strong

	SORP reference	
		foundation for further growth and impact in the coming year, as AfA continues to strengthen its role as a unifying and influential platform for animal advocacy in Asia. Events & Convenings (2025) In 2025, Asia for Animals Coalition (AfA) continued to play a central role in convening diverse stakeholders across the region and globally to strengthen collaboration. Our events portfolio spanned global campaigns, regional convenings, and international conferences, delivered through in-person, online, and hybrid formats. Global Campaigns and Awareness Initiatives AfA coordinated multiple global engagement campaigns, including <i>International Macaque Week</i> (May 1–7, 2025) and <i>Report It! Week</i> (May 23–30, 2025). These initiatives aimed to broaden public engagement beyond existing audiences and mobilize collective action.

	SORP reference	
		• <i>International Macaque Week</i> reached global audiences through a series of hybrid and virtual events, including expert talks, virtual field visits, and cross-country educational exchanges between students in India and Indonesia. These activities strengthened awareness of macaque conservation and promoted collaborations. • <i>Report It! Week</i>, led by the SMACC coalition, focused on combating online animal cruelty by equipping the public with tools and resources to identify and report harmful content. Regional Convenings AfA hosted strategic regional events under its Farm Animal Coalition (FAC) to build national movements and influence policy: • The <i>India Regional Event (March 22–23, 2025)</i> brought together over 200 registrants (84 active participants) across hybrid formats. The convening successfully created space for dialogue among key stakeholders and contributed to shifting narratives around plant-based advocacy in India.

	SORP reference	
		The <i>Indonesia Regional Event (July 2025)</i> convened 72 participants, including government representatives, NGOs, academics, and industry stakeholders. While the initial goal of establishing a national Farm Animal Welfare Advisory Committee was not achieved, the event led to a significant outcome: local partners were invited by city government authorities to support the formation of a regional advisory committee, marking an important step toward policy engagement. Flagship Conference The <i>Asia for Animals Conference 2025 (Taipei)</i> was AfA's largest convening of the year, with 664 attendees. The conference brought together advocates, researchers, and policymakers under the theme "Reflection & Breaking Boundaries," fostering cross-sector collaboration and knowledge exchange across Asia and beyond. Thematic Summit The <i>SMACC Summit 2025 (October 16–18)</i> convened 183 participants globally to address the growing challenge of online animal cruelty. The summit strengthened collaboration among civil society, tech

	SORP reference	
		stakeholders, and investigators, and reinforced SMACC's role as a leading platform in this space.

Additional information (optional)

You may choose to include further statements where relevant about:

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

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	Compared to the prior year, income has increased more than expenditure so the overall reserves position has improved.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity holds reserves to allow for fluctuations in cashflow and the timing of incoming resources against the smooth delivery of its objectives. This equated to six (6) months of unrestricted expenditure in the accounting period.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

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

Structure, governance and management

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

		3. Successful top 5 CMOs submit a person who they wish to be eligible for the vote to sit on the UK Board 4. The member contact submitted by the elected organizations are then approved as the members / trustees of the Board for the three year term

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	● Membership Code of Commitment ● Board spend Policy ● Privacy Policy These three policies are specific to the Board members.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	SCIO Two Tier Constitution

		Clause 7 of the Constitution The structure of the organization consists of: a) The MEMBERS – who have the right to participate in Member’s meetings, including any annual Member’s meeting, and have important powers under the Constitution. Members may be one of the following categories: a) BOARD MEMBER ORGANIZATIONS (BMOs) – representatives of which hold regular meetings and generally control the activities of the Organization; b) CORE MEMBER ORGANIZATIONS (CMOs) - who have the right to attend Members' meetings (including any annual Members’ meeting) and have important powers (Decisions chart) under the Constitution; and c) NETWORK MEMBER ORGANIZATIONS (NMOs) – which are accepted into the Coalition on an ad hoc basis. They are not full Members of the Coalition. b) The BOARD – who hold regular meetings and generally control the activities of the organization. Each BMO shall nominate a person who will serve on the Board, as further set out at Clause 28. These persons shall act as the Charity Trustees.
Relationship with any related parties	Para 1.51	No



Other		
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Reference and administrative details

Charity name	Asia for Animals Coalition
Other name the charity uses	AfA, AfA Coalition
Registered charity number	SCO52485



Charity's principal address	Lower Flat, Cornwall House South, Barmore Road, Tarbert, Argyll, UK, PA29 6TW
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Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Mr. Dave Neale - Animals Asia Foundation	Chairperson of the Board		Core Member Organizations
Mr. Paul Littlefair - RSPCA UK			Core Member Organizations
Mrs. Martina Stephany- FOUR PAWS International			Core Member Organizations

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

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

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

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

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's/directors:

A handwritten signature in black ink, appearing to read 'D. Seale', is written on the line.

Date: 12 August 2026

ASIA FOR ANIMALS COALITION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASIA FOR ANIMALS COALITION

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 37 to 49.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date: 14 August 2026

ASIA FOR ANIMALS COALITION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	120,290	249,481	369,771	48,686	148,486	197,172
Charitable activities	4	65,566	-	65,566	28,247	-	28,247
Investments	5	31	-	31	28	-	28
Total income		<u>185,887</u>	<u>249,481</u>	<u>435,368</u>	<u>76,961</u>	<u>148,486</u>	<u>225,447</u>
Expenditure on:							
Raising funds	6	1,014	-	1,014	290	-	290
Charitable activities	7	163,800	271,901	435,701	118,994	189,624	308,618
Total expenditure		<u>164,814</u>	<u>271,901</u>	<u>436,715</u>	<u>119,284</u>	<u>189,624</u>	<u>308,908</u>
Net income/(expenditure)		21,073	(22,420)	(1,347)	(42,323)	(41,138)	(83,461)
Transfers between funds		-	-	-	28,121	(28,121)	-
Other recognised gains and losses:							
Other gains/(losses)	12	47	(5,310)	(5,263)	(860)	-	(860)
Net movement in funds		21,120	(27,730)	(6,610)	(15,062)	(69,259)	(84,321)
Reconciliation of funds:							
Fund balances at 1 January 2025		29,755	91,341	121,096	44,817	160,600	205,417
Fund balances at 31 December 2025		<u>50,875</u>	<u>63,611</u>	<u>114,486</u>	<u>29,755</u>	<u>91,341</u>	<u>121,096</u>

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

ASIA FOR ANIMALS COALITION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	109,809		-	
Cash at bank and in hand		156,665		191,770	
		<u>266,474</u>		<u>191,770</u>	
Creditors: amounts falling due within one year	14	(151,988)		(70,674)	
Net current assets			114,486		121,096
			<u><u>114,486</u></u>		<u><u>121,096</u></u>
The funds of the charity					
Restricted income funds	17		63,611		91,341
Unrestricted funds	18		50,875		29,755
			<u>114,486</u>		<u>121,096</u>
			<u><u>114,486</u></u>		<u><u>121,096</u></u>

The financial statements were approved by the trustees on 12 August 2026.



.....
Mr D Neale
Trustee

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Asia for Animals Coalition is a Scottish Charitable Incorporated Organisation.

1.1 Basis of preparation

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (Continued)

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	17,706	-	17,706	-	-	-
Grants	102,584	249,481	352,065	48,686	148,486	197,172
	<u>120,290</u>	<u>249,481</u>	<u>369,771</u>	<u>48,686</u>	<u>148,486</u>	<u>197,172</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Membership Fee	65,566	22,352
Other income	-	5,895
	<u>65,566</u>	<u>28,247</u>

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	31	28

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	1,014	290

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Expenditure on charitable activities

	Core activities 2025 £	FAC activities 2025 £	DACC activities 2025 £	SARCC activities 2025 £	SMACC activities 2025 £	DRC activities 2025 £	APC activities 2025 £	Total 2025 £
Direct costs								
Staff costs	102,072	-	-	-	34,046	-	-	136,118
Consultancy	40,085	62,072	27,934	43,765	41,870	24,138	14,537	254,401
Travel and subsistence	6,808	7,657	1,187	2,017	4,723	472	815	23,679
Sundry	3,951	1,622	53	1,664	39	-	3,290	10,619
	<u>152,916</u>	<u>71,351</u>	<u>29,174</u>	<u>47,446</u>	<u>80,678</u>	<u>24,610</u>	<u>18,642</u>	<u>424,817</u>
Share of support and governance costs (see note 8)								
Support	7,636	-	-	-	-	-	-	7,636
Governance	3,248	-	-	-	-	-	-	3,248
	<u>163,800</u>	<u>71,351</u>	<u>29,174</u>	<u>47,446</u>	<u>80,678</u>	<u>24,610</u>	<u>18,642</u>	<u>435,701</u>
Analysis by fund								
Unrestricted funds	163,800	-	-	-	-	-	-	163,800
Restricted funds	-	71,351	29,174	47,446	80,678	24,610	18,642	271,901
	<u>163,800</u>	<u>71,351</u>	<u>29,174</u>	<u>47,446</u>	<u>80,678</u>	<u>24,610</u>	<u>18,642</u>	<u>435,701</u>

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Expenditure on charitable activities

(Continued)

Previous year:	Core activities 2024 £	FAC activities 2024 £	DACC activities 2024 £	SARCC activities 2024 £	SMACC activities 2024 £	APC activities 2024 £	Total 2024 £
Direct costs							
Staff costs	128,626	-	-	-	-	-	128,626
Consultancy	48,803	9,796	8,086	32,920	24,980	11,218	135,803
Travel and subsistence	8,920	10,025	699	617	1,668	233	22,162
Sundry	3,389	-	-	-	-	-	3,389
	<u>189,738</u>	<u>19,821</u>	<u>8,785</u>	<u>33,537</u>	<u>26,648</u>	<u>11,451</u>	<u>289,980</u>
Share of support and governance costs (see note 8)							
Support	10,946	-	-	-	-	-	10,946
Governance	7,692	-	-	-	-	-	7,692
	<u>208,376</u>	<u>19,821</u>	<u>8,785</u>	<u>33,537</u>	<u>26,648</u>	<u>11,451</u>	<u>308,618</u>
Analysis by fund							
Unrestricted funds	118,994	-	-	-	-	-	118,994
Restricted funds	89,382	19,821	8,785	33,537	26,648	11,451	189,624
	<u>208,376</u>	<u>19,821</u>	<u>8,785</u>	<u>33,537</u>	<u>26,648</u>	<u>11,451</u>	<u>308,618</u>

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

8 Support costs allocated to activities

	Core activities 2025 £	Total 2024 £
Insurance	-	853
Accountancy	5,706	3,621
IT costs	1,930	6,472
Governance	3,248	7,692
	<u>10,884</u>	<u>18,638</u>
	2025 £	2024 £
Governance costs comprise:		
Legal and professional	1,316	5,826
Independent examiners fee	1,932	1,866
	<u>3,248</u>	<u>7,692</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>4</u>	<u>4</u>
	2025 £	2024 £
Employment costs		
Wages and salaries	128,028	120,941
Social security costs	4,960	4,972
Other pension costs	3,130	2,713
	<u>136,118</u>	<u>128,626</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows: £74,938

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

10 Employees

(Continued)

Key management personnel comprises the Co-CEO and Head of Programmes roles.

11 Taxation

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

12 Other gains and losses

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Gains/(losses) upon:						
Foreign exchange	(47)	5,310	5,263	860	-	860

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	109,809	-

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		2,546	3,104
Deferred income	15	147,042	65,079
Other creditors		468	624
Accruals		1,932	1,867
		151,988	70,674

15 Deferred income

	2025 £	2024 £
Other deferred income	147,042	65,079

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	147,042	65,079

Movements in the year:

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

15	Deferred income		(Continued)
	Deferred income at 1 January 2025	65,079	29,687
	Released from previous periods	(65,079)	(29,687)
	Resources deferred in the year	147,042	65,079
		<u>147,042</u>	<u>65,079</u>
	Deferred income at 31 December 2025	<u>147,042</u>	<u>65,079</u>

16	Retirement benefit schemes	2025	2024
		£	£
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	3,130	2,713
		<u>3,130</u>	<u>2,713</u>

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

17 Restricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
Sanctuaries and Rescue Centers Coalition	5,112	47,035	(47,446)	-	(1,081)	3,620
Social Media Animal Cruelty Coalition	4,211	88,874	(80,679)	-	(1,032)	11,374
AfA Policy Coalition	3,428	15,109	(18,642)	-	264	159
Farm Animal Coalition	72,738	29,820	(71,351)	-	(3,162)	28,045
Dog and Cat Coalition	5,920	35,942	(29,173)	-	(220)	12,469
Macaque Coalition	(68)	64	-	-	4	-
Disaster Resilience Coalition	-	28,924	(24,610)	-	(83)	4,231
Elephant Coalition	-	3,713	-	-	-	3,713
	<u>91,341</u>	<u>249,481</u>	<u>(271,901)</u>	<u>-</u>	<u>(5,310)</u>	<u>63,611</u>

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

17 Restricted funds

(Continued)

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

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

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

Sanctuaries and Rescue Centers Coalition

Asia Wild

Social Media Animal Cruelty Coalition

HSI

IPPL

Lady Freethinker

RSPCA UK

SUST

WTG

TSPCA

WAP

IUCN SSN PSG

Donations - crowd funder

AfA Policy Coalition

Four Paws Int.

Farm Animal Coalition

Open Phil

ASIA FOR ANIMALS COALITION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
General funds	29,755	185,887	(164,814)	-	47	50,875
	<u>29,755</u>	<u>185,887</u>	<u>(164,814)</u>	<u>-</u>	<u>47</u>	<u>50,875</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	44,817	76,961	(119,284)	28,121	(860)	29,755
	<u>44,817</u>	<u>76,961</u>	<u>(119,284)</u>	<u>28,121</u>	<u>(860)</u>	<u>29,755</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Current assets/(liabilities)	50,875	63,611	114,486
	<u>50,875</u>	<u>63,611</u>	<u>114,486</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	29,755	91,341	121,096
	<u>29,755</u>	<u>91,341</u>	<u>121,096</u>

20 Related party transactions

During the year, Asia for Animals Coalition received funding from four organisations that share a trustee with the charity.