

Cour des comptes



THE *30 MILLIONS D'AMIS*
FOUNDATION
FINANCIAL YEARS 2020 TO 2023

Organisation receiving donations

October 2025

Summary

A foundation that accumulates gifts and bequests due to insufficient activity

Following the television programme *30 Millions d'Amis* ("30 Million Friends"), the first audiovisual programme devoted to companion animals, broadcast from 1976, its creator established, in 1981, the Association for the Protection of Companion Animals (Adac), which he chaired, in order to collect spontaneous donations sent to him by viewers.

Becoming, in 1995, the *30 Millions d'Amis* Foundation, recognised as being of public benefit, this philanthropic organisation long carried out fairly modest activities (it recorded less than €5 million in income in 2007, more than a decade after becoming a foundation), based mainly on public awareness campaigns and financial aid granted to animal shelters or animal-protection organisations. In fact, the role assigned to the foundation was conceived as a useful but subsidiary supplement to the audiovisual production company Pro TV, which was responsible for producing the television programme and remained the core of the operational organisation set up by the programme's creator.

Nevertheless, the reputation acquired by this programme during its many years on air, before it was finally discontinued in 2016, established the '*30 Millions d'Amis*' brand in the daily lives of many French households and generated a steady stream of donations and bequests to the foundation. This momentum has been particularly noticeable in recent years – mainly thanks to a sharp increase in bequest income – with the foundation recording nearly €39 million in resources from public generosity in 2023, 70% more than in 2019.

A number of initiatives were launched in the mid-2010s to kick-start the foundation's development. The foundation focused its efforts on ramping up its activities to rescue abused animals and, above all, decided to become directly involved in managing animal shelters, rather than simply providing financial support to shelters run by third parties. The foundation opened two shelters, one in Seine-et-Marne for dogs and cats and the other in Cher for horses.

However, the overall financial effort devoted by the foundation to fulfilling its social missions remained stable during the period under review, at around €14 million per year. Due to the recurring under-utilisation of the resources collected, it recorded a cumulative net surplus of more than €37 million between 2019 and 2023, and its equity amounted to more than €92 million at the end of the period, 56% more than in 2019. As for the reserves available to launch projects, they stood at nearly €86 million in 2023, equivalent to 4.5 years of operating expenses (excluding transfers to dedicated funds).

A charitable organisation benefiting from the generosity of the public should not be allowed to accumulate reserves on this scale. Moreover, the foundation's financial communications to date have ignored this fact, since the data published in its annual activity reports on the resources collected and their use highlight employment ratios that are not calculated on the basis of total resources. This erroneous approach thus allows the foundation to show a ratio of funds used for social missions of around 80% throughout the period audited, when in reality it is less than 33% in 2023, with 60% of the funds collected not having been used but carried forward or placed in reserve.

In any case, a critical situation of this nature requires the foundation to take the necessary steps as soon as possible to accelerate its development, or at the very least to use the funds already collected in accordance with the objectives of the appeals for donations. The current management indicates that options are being explored, either to consolidate the direct management of shelters – by acquiring a few new sites – or to increase the resources devoted

to aid for shelters and third-party associations. However, these ideas are still in their infancy and, in order to take shape, will need to be set out in a credible multi-year strategic document, accompanied by financial documents, as well as in-depth and collegial debate within its governing bodies.

To avoid a potential declaration of non-compliance by the Cour, the foundation must put an end to this situation without delay. It must also modernise its governance and professionalise its management

Restricted to a limited scope of activities and, moreover, dependent on the production company Pro TV — which hosts it on its premises and has used most of its salaried staff to produce audiovisual content posted on its website, digital channel and social media — the foundation has so far been satisfied with a highly informal mode of operation. This has been characterised both by a lack of openness and collegiality in its governance practices, and by under-administration of its services.

Encumbered by the examination of individual bequest files – whose approval lies exclusively with the board of directors, even though the chair has not deemed it necessary to make use of the delegation mechanisms to the executive committee that are nevertheless provided for – meetings of the board leave little or no room for substantive discussion. Yet such discussion should take place on key topics, including organisational strategy, budget planning and financial situation, management of financial assets and property policy.

The executive committee of the board of directors assumes only part of the responsibilities that it could and should take on, in order to streamline decision-making processes and, above all, to ensure that meetings of the board of directors are properly prepared. Furthermore, the foundation has not considered it appropriate to establish specialised committees within its board of directors, even though its articles allow for this and the variety of issues to be addressed would justify drawing on external expertise to strengthen the robustness of its decisions.

As a result, key decisions have so far been taken by a small circle composed of the foundation's chair, the widow of the founder, and a few trusted colleagues employed either at the foundation's headquarters or within Pro TV. These decisions have not been the subject of genuine, adversarial debate nor of collective ownership within the governing bodies.

Within the foundation's departments, which currently operate with a staff of around fifty – most of whom work in the two shelters under its direct management – numerous shortcomings are to be noted. These stem both from insufficient administrative capacity at the Paris headquarters and from a lack of tools, methods and procedures necessary to ensure the professional and rigorous conduct of activities.

The close collaboration between Pro TV and the foundation is coming to an end in response to the injunction rightly issued by the Ministry of the Interior at the beginning of 2024. The foundation must now undertake a thorough reform of its organisational structure. This requires, in particular, strengthening resources in under-resourced head office divisions (bequests; support to shelters and rescues; accounting and finance) and in essential areas of expertise that are currently not covered (property – investment and works; internal control), through the recruitment of experienced staff.

To support the growth of its activities, the foundation must also redesign its organisational chart to introduce the essential layer of middle management, rigorously define roles and responsibilities, and clarify the division of tasks between headquarters and operational facilities, none of which, despite being fundamental conditions for sound management, has thus far been achieved.

Finally, numerous errors and inaccuracies were noted in the day-to-day running of activities, which can be explained by the inadequacy of the internal procedures in place and

the absence of strict rules on the delegation of powers and signing authority. Such negligence is unacceptable in a foundation recognised as being of public utility that relies on public generosity.

Now free from its dependence on the production company Pro TV, and with a financial base that allows it to pursue real ambitions, the foundation must address its shortcomings without delay, both in its governance practices and in the professionalism of its management. Failing this, the increase in its activity, which is necessary in order to use the funds raised, would entail high operational risks and potential abuses.

These urgent reforms are essential prerequisites for enabling the foundation to use the funds it has collected, putting an end to its excessive accumulation of funds, which cannot be tolerated in the long term in a foundation whose collected resources have benefited from a tax advantage and could give rise, if it were to persist, to a declaration of non-compliance by the *Cour des comptes* of Accounts (hereinafter the *Cour*) pursuant to Article L.143-2 of the Code of Financial Jurisdictions.

The foundation has committed to implementing the recommendations. According to the foundation, certain changes have already been implemented (e.g. the establishment of certain delegated signing powers, changes to governance, improvements to financial communication). However, it will also need to demonstrate swiftly its ability to take a more active role in pursuing its social purpose and supporting the causes it champions. If no tangible progress is made in this direction, it should draw the necessary conclusions by reducing the communication it undertakes to raise additional resources from public donations. Finally, the foundation should continue improving its governance, preparing a smooth transition to ensure the long-term continuity of its social mission. The *Cour* will be particularly vigilant about the effective implementation of the corrective actions undertaken or announced following its audit.

Declaration of compliance

Following its audit of the financial years 2019 to 2023, in light of the procedures it has carried out and within the limits of the powers conferred on it by Articles L. 111-9 and L. 111-10 of the Code of Financial Oversight Bodies, the *Cour* finds that the expenditure incurred by the *30 Millions d'Amis* foundation during the years audited is in line with the objectives pursued both by appealing to the generosity of the public and in accordance with its statutes.

However, the *Cour* issues the following reservations:

- the use of funds for social missions is insufficient in relation to the sums collected, resulting in a sharp increase in the sums set aside or carried forward in the absence of any development projects during the last three years of the period audited; in addition, the financial communication addressed to the public, based on resource-use ratios calculated on inappropriate bases, does not give donors a true and fair picture of the situation, as it fails to mention this development.
- the resource utilisation accounts published during all the financial years audited underestimated, on the one hand, the resources generated by public generosity by incorrectly excluding income from financial investments and rental income from this item, and, on the other hand, fundraising and operating costs, due to the incorrect classification of certain expenses as social mission expenditure, the unjustified allocation of the salary costs of certain employees and the questionable treatment of costs to be apportioned.

Recommendations

The *Cour* makes the following recommendations to the *30 Millions d'Amis* foundation:

1. Adopt a strategic plan and multi-year programmes (budget and resulting property investments) before the end of the first half of 2026.
2. Restore the prerogatives of the board of directors in both the budgetary procedure and the definition of the financial asset management strategy (first half of 2026).
3. Strengthen the professional competencies of the head office, both in support functions and in operational units (first half of 2026).
4. Establish all necessary delegations of authority and signing powers (first half of 2026).
5. Submit all choices made regarding the presentation of the income statement to the board of directors for approval and make any necessary corrections (first half of 2026).
6. Modify the foundation's financial communications to accurately reflect the reality of its resources and uses (first half of 2026).
7. Establish rigorous written procedures in all areas of the foundation's activities before the end of the first half of 2026 and then deploy a structured internal control system from that date onwards.
8. Implement a systematic competitive bidding process for the selection of the foundation's service providers (first half of 2026).