



PRESS RELEASE

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Organisations receiving donations

THE *30 MILLIONS D'AMIS* FOUNDATION

Founded in 1995 and recognised as being of public interest, the *30 Millions d'Amis* foundation has firmly established its place in the French philanthropic landscape, following on from the television programme of the same name launched in 1976. With a strong balance sheet of over €135 million in 2023 and funds raised from public generosity reaching nearly €39 million that same year, the foundation now has a substantial financial base. However, its activities, carried out by around fifty employees mainly assigned to its shelters, remain modest in relation to its resources. At the end of 2023, it had €86 million in resources available to launch projects, equivalent to 4.5 years of operating expenses. In this context, the *Cour* issues an opinion of compliance but with reservations. It is imperative that the foundation puts an end to the excessive accumulation of its resources. Its financial reporting must be more transparent. Finally, it must quickly undertake a thorough reform of its organisation and working methods in order to be able to guarantee that funds are used in accordance with the wishes of donors. Following the audit, the foundation took corrective action. The *Cour* will be particularly vigilant in ensuring that these measures are effectively implemented.

A foundation faced with the need for development and professionalisation

Created in 1995 and recognised as being of public interest, the *30 Millions d'Amis* Foundation long carried out modest activities focused on raising public awareness and providing financial support to animal-protection shelters or associations run by third parties. However, the visibility of its brand has fuelled a growing flow of donations and bequests, which led, from the mid-2010s, to new initiatives, such as expanding rescue operations and directly managing two shelters. But the financial effort devoted to its social missions has remained limited, at around €14 million per year, leading to recurrent under-utilisation of its resources. Its equity amounts to more than €92 million and its available reserves reach nearly €86 million, or 4.5 years of operating expenses. Such accumulation of funds, which is hard to justify for a foundation financed by public generosity and benefiting from tax advantages, cannot continue. Although avenues are being explored, thinking about how these funds should be used remains at an early stage: it must be developed in depth and give rise to collective discussion within the governing bodies. If it does not equip itself to use these funds effectively, the foundation could find itself obliged to reduce its fundraising. At the same time, the foundation does not yet have within its teams all the expertise required to carry out its activities, nor has it established rigorous management methods. Its rules on the delegation of powers and signing authority are incomplete, exposing it to the risk of irregular decisions. In light of these findings, the *Cour* recommends that the foundation adopt a strategic plan and the resulting programmes (budget, property) before the end of the first half of 2026; strengthen the professional skills of its head office in both support functions and operational units; and put in place all the necessary delegations of authority and signing powers.

Financial communication that fails to mention the high level of unused resources and the now very limited share devoted to social-purpose activities

The financial statements published by the *30 Millions d'Amis* foundation are based on rules that have never been discussed or approved by the board of directors, and are sometimes incorrect. This is notably the case for the classification, under “other income not linked to public generosity”, of both rental income from a bequeathed property and financial income from investments made using donations and bequests, contrary to the rules in force since 2020. Other accounting biases undermine the accuracy of the financial information: for example, expenses related to awareness-raising activities have been classified as social missions, when in fact they relate to fundraising. Lastly, the allocation keys used for apportioning salary costs for certain senior staff must be reviewed, as part of these costs should be recorded as operating expenses. These shortcomings distort the financial information communicated to the public. In this area, moreover, the foundation asserted throughout the audited period that around 80% of its resources were used for social-purpose activities. In reality, the ratio of funds raised during the year that were actually used reached only 33% in 2023, with nearly 60% of the resources collected being set aside or carried forward rather than used for social-purpose missions. Such reporting, which conceals the very high level of unused funds, does not give donors a true and fair view of how their contributions are being used. The *Cour* considers it essential that the foundation's financial communication reflect more faithfully the reality of its resources and expenditure.

Dynamic fundraising, driven by direct debits and bequests

Bolstered by the reputation of its brand and an active fundraising strategy, the *30 Millions d'Amis* Foundation has seen remarkable growth in its resources from public generosity: nearly €39 million in 2023, up 70% compared to 2019. This momentum is mainly based on two levers: the development of recurring donations by direct debit, which now represent 54% of donations collected, and the strong growth in bequests and gifts, with a record reached in 2024 (122 cases submitted to the board of directors). The foundation has been able to stabilise the management of these cases thanks to new tools and an internal procedures guide.

Social missions: the recent and still modest emergence of direct management of shelters

With social expenditure of around €14 million per year, the *30 Millions d'Amis* foundation still devotes a significant portion of its resources to supporting shelters and associations managed by third parties (40%), while its rescue activities remain steady and its awareness campaigns are declining. The main change lies in the direct management of two shelters opened in the mid-2010s, which now absorb nearly 30% of the resources dedicated to social missions. The conduct of activities is undermined by serious shortcomings: lack of written procedures, insufficient staffing in certain key functions, and lack of legal and financial security for operations. The allocation of aid to associations, particularly those outside the European Economic Area, is poorly formalised, and it is up to the association to ensure that it exercises sufficient oversight of the projects financed in accordance with the requirements of tax legislation in this area. With regard to actions in France, the repeated use of the same service providers, without competitive tendering, even for large contracts, does not guarantee value for money. The establishment of structured internal controls and transparent selection procedures now appears essential.

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The Cour des comptes ensures that public money is used properly and informs citizens accordingly.

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