

The background is a vibrant, abstract collage. In the center is a detailed illustration of a panda's head, looking upwards with its mouth slightly open. Surrounding the panda are several hummingbirds in various poses, some with wings spread as if in flight. The entire scene is composed of overlapping, colorful shapes and lines in shades of pink, yellow, orange, blue, and green, creating a sense of movement and energy.

AUGUST 27, 2025

# ORCAS AND PANDAS BUSINESS PLAN

THE ORGANISATION FOR BRIDGING ANIMAL ORGANISATIONS WITH  
THE PRIVATE SECTOR

CREATED BY  
EUSL AB  
Care to Change the World



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# Orcas and Pandas – Business Plan

## 1. Executive Summary

### Nature of the Entity

Orcas & Pandas is a **nonprofit membership network** within the WOSL Group, dedicated to advancing animal welfare through systemic collaboration, resource mobilization, and cross-sector engagement. It operates as the fifth membership pillar, complementing WOSL (private sector), WOSL Charity (nonprofits), WOFL (educational institutions), and Cupio (citizens), thereby completing the Group's holistic engagement architecture.

### Mission and Purpose

The organization exists to strengthen the operational and financial resilience of animal welfare entities by connecting them with businesses, donors, and volunteers in a structured ecosystem. Orcas & Pandas recognizes that animal organizations often operate under chronic resource constraints, relying heavily on donations. By leveraging WOSL's private-sector network and Cupio's citizen engagement platform, Orcas & Pandas creates a bridge between purpose-driven organizations and sustainable funding streams.

### Strategic Rationale

Animal welfare is not an isolated cause; it intersects with human well-being, mental health, and environmental sustainability. Research consistently demonstrates the therapeutic benefits of human-animal interaction, reinforcing the societal value of protecting animal life. Orcas & Pandas positions itself as both an enabler and an advocate, ensuring that animal organizations gain visibility, credibility, and access to structured support mechanisms.

### Alignment with Charity as a Business and Agenda 2074

By institutionalizing partnerships between animal organizations and private-sector actors, Orcas & Pandas operationalizes the Charity as a Business model. This approach incentivizes corporate social responsibility, channels resources into high-impact programs, and advances **Agenda for Social Equity 2074** goals related to biodiversity, mental health, and inclusive community development.

### Value Proposition

- For **Animal Organizations**: Access to a curated network of donors, corporate sponsors, and volunteers; visibility through WOSL certification frameworks; and operational support for compliance and governance.
- For **Businesses**: A structured CSR channel aligned with ESG objectives, enabling measurable impact and reputational benefits.
- For **Citizens**: Opportunities for meaningful engagement, volunteerism, and mental well-being through animal-assisted initiatives.

## 2. Organizational Overview

### Legal Structure and Governance

Orcas & Pandas is incorporated as a **nonprofit association** under Swedish law, with eligibility for EU cross-border recognition under the European Cooperative Society (SCE) framework for future scalability. Governance is exercised through a Board of Trustees accountable to the WOSL Group's

global governance framework, ensuring alignment with overarching policies on compliance, ethics, and impact measurement.

### Relationship to WOSL Group and Creativa Universe

As a WOSL sub-organization, Orcas & Pandas functions as a thematic membership network with a dual mandate:

1. **Sectoral Representation:** Acting as the primary interface for animal welfare organizations within the WOSL ecosystem.
2. **Ecosystem Integration:** Linking upstream to WOSL Business for corporate partnerships and downstream to Cupio for citizen engagement.

The organization also interfaces with **Agenda 74 Agency** for advocacy and policy alignment, and with **Impact Initiative Bureau** for programmatic funding opportunities. These interconnections ensure that Orcas & Pandas is not a siloed entity but a fully integrated node in the Creativa Universe.

### Core Functions

- **Membership Onboarding and Compliance:** Vetting animal organizations for legitimacy, governance standards, and ethical practices.
- **Resource Mobilization:** Facilitating donations, sponsorships, and grant linkages through structured campaigns and corporate partnerships.
- **Advocacy and Awareness:** Promoting animal welfare as a societal priority through campaigns, educational content, and policy engagement.
- **Community Engagement:** Creating volunteer opportunities and therapeutic programs that leverage the human-animal bond for mental health benefits.

### Operational Principles

- **Transparency:** Full disclosure of fund flows and impact metrics.
- **Accountability:** Regular reporting to members and WOSL governance bodies.
- **Scalability:** Modular design enabling replication across Market Areas without structural disruption.

## 3. Problem Statement and Rationale

### Sectoral Challenges

Animal welfare organizations operate under chronic financial and operational constraints. Most rely heavily on donations, which are volatile and insufficient to sustain long-term programs. This dependency creates structural fragility, limiting their ability to invest in infrastructure, staff development, and advocacy. Furthermore, the sector is fragmented, with limited coordination among organizations, resulting in duplication of efforts and missed opportunities for collective impact.

### Societal Imperative

Animal welfare is not an isolated ethical concern; it intersects with biodiversity preservation, public health, and community well-being. Protecting animals contributes to ecological balance and supports sustainable development goals. The World Organisation for Animal Health defines welfare as a state where animals are healthy, safe, and able to express natural behaviors—conditions that underpin both environmental integrity and societal ethics.

Moreover, fostering a culture of coexistence is essential for halting biodiversity loss and achieving sustainability targets.

### **Human-Animal Interaction and Mental Health**

Beyond ecological and ethical dimensions, human-animal interaction (HAI) delivers measurable mental health benefits. Evidence indicates that animal-assisted interventions (AAIs) can reduce stress, anxiety, and depression, while improving emotional regulation and social engagement. Physiological effects include reduced cortisol levels and increased oxytocin, contributing to relaxation and resilience.

These benefits are particularly relevant in a context where mental health disorders are projected to become leading global contributors to morbidity by 2030.

### **Strategic Rationale for Orcas & Pandas**

The rationale for Orcas & Pandas rests on three pillars:

1. **Resource Mobilization:** Creating structured pathways for businesses and citizens to support animal organizations through donations, sponsorships, and volunteerism.
2. **Visibility and Legitimacy:** Providing a certification and membership framework that enhances trust and credibility for animal organizations.
3. **Human Well-being:** Leveraging the therapeutic benefits of animal interaction to promote mental health, aligning with Agenda 2074's social equity and health objectives.

## **4. Vision, Mission, and Strategic Objectives**

### **Vision**

A world where animal welfare is universally recognized as integral to human well-being, environmental sustainability, and social equity.

### **Mission**

To empower animal welfare organizations through systemic collaboration, resource mobilization, and advocacy, while promoting the therapeutic and societal benefits of human-animal interaction.

### **Strategic Objectives**

- **Network Expansion:** Build a pan-continental membership network of animal organizations integrated into the WOSL ecosystem.
- **Resource Alignment:** Facilitate structured partnerships between animal organizations and private-sector actors for sustainable funding and CSR alignment.
- **Advocacy and Awareness:** Position animal welfare as a public value through campaigns, educational initiatives, and policy engagement.
- **Mental Health Integration:** Develop programs that leverage animal-assisted interventions to support community mental health, in collaboration with healthcare and educational institutions.
- **Compliance and Governance:** Implement rigorous onboarding and monitoring standards to ensure ethical practices and transparency across all member organizations.

## 5. Value Proposition and Membership Model

### Membership Architecture

Orcas & Pandas operates as a **membership-based nonprofit network** designed to integrate animal welfare organizations into the WOSL ecosystem while creating structured engagement channels for businesses and citizens. The membership model is tiered to reflect the diversity of stakeholders:

- **Animal Welfare Organizations (Core Members)**  
These entities gain access to a curated network of donors, corporate sponsors, and volunteers. Membership includes visibility through WOSL-aligned certification, governance support, and participation in joint campaigns.
- **Corporate Partners**  
Businesses join as strategic partners to fulfill CSR and ESG objectives. They receive structured impact reporting, brand visibility in ethical campaigns, and opportunities to co-create programs with measurable outcomes.
- **Individual Supporters**  
Citizens engage through Cupio integration, enabling volunteer opportunities, micro-donations, and loyalty-based incentives. This layer reinforces community participation and democratizes access to animal welfare initiatives.

### Value Proposition

- **For Animal Organizations:**
  - Access to sustainable funding streams through corporate partnerships and donor matching.
  - Operational support for compliance, governance, and impact measurement.
  - Visibility within a global ecosystem that prioritizes ethical and transparent practices.
- **For Businesses:**
  - A structured CSR channel aligned with EU sustainability directives and ESG frameworks.
  - Enhanced brand equity through association with verified animal welfare initiatives.
  - Opportunities for employee engagement via volunteering programs.
- **For Citizens:**
  - Direct participation in animal welfare through volunteering and donations.
  - Mental health benefits from animal-assisted engagement programs.

### Membership Governance

All members adhere to a Code of Ethics and Transparency Charter, ensuring alignment with WOSL's compliance and accountability standards. Membership onboarding includes verification of legal status, governance practices, and adherence to animal welfare principles as defined by the World Organisation for Animal Health.

## 6. Operating Model and Capabilities

### Governance and Oversight

Orcas & Pandas operates under a delegated authority model within the WOSL Group governance framework. Strategic oversight is exercised by a Board of Trustees, supported by an Advisory Council comprising representatives from animal welfare, corporate CSR, and mental health sectors. This structure ensures that operational decisions align with both mission objectives and regulatory obligations.

### Core Operational Processes

- **Membership Onboarding:** Verification of organizational legitimacy, governance standards, and ethical compliance.
- **Resource Mobilization:** Structured campaigns for donations, sponsorships, and grant linkages, leveraging WOSL's private-sector network.
- **Program Delivery:** Development of initiatives that combine animal welfare with human well-being, including therapeutic programs and educational outreach.
- **Advocacy and Policy Engagement:** Collaboration with Agenda 74 Agency to influence policy frameworks supporting animal welfare and mental health integration.

### Technology and Data Systems

The platform leverages WOSL's digital infrastructure for membership management, impact reporting, and compliance monitoring. Data governance adheres to GDPR principles, ensuring lawful processing, transparency, and security of member and donor information.

### Partnership Ecosystem

Operational capabilities are amplified through partnerships with:

- **Corporate CSR Units:** For funding and employee engagement programs.
- **Healthcare and Educational Institutions:** For integrating animal-assisted interventions into mental health and learning environments.
- **Regulatory and Advocacy Bodies:** For alignment with EU animal welfare and biodiversity policies.

### Human Capital

Core roles include:

- **Membership and Compliance Officers:** Ensuring adherence to governance and ethical standards.
- **Partnership Managers:** Driving corporate engagement and resource mobilization.
- **Program Coordinators:** Designing and implementing animal-assisted initiatives.

### Assurance and Accountability

Internal audit functions review membership integrity, fund allocation, and program impact. Findings are reported to the WOSL Group Audit Committee, reinforcing transparency and trust.

## 7. Go-to-Market and Engagement Strategy

### Strategic Positioning

Orcas & Pandas positions itself as a **nonprofit membership network** that bridges the gap between animal welfare organizations, businesses, and citizens. Its differentiation lies in combining ethical advocacy with structured resource mobilization, leveraging WOSL's integrated ecosystem to deliver measurable impact.

### Engagement Pillars

1. **Animal Welfare Organizations:** Outreach through sector associations, EU animal welfare platforms, and advocacy networks. The EU's policy emphasis on animal welfare and biodiversity provides a favorable context for engagement.
2. **Corporate Partners:** Positioning Orcas & Pandas as a CSR and ESG enabler, aligned with the EU's Corporate Sustainability Reporting Directive (CSRD) and CSR strategy. Businesses increasingly seek partnerships that demonstrate tangible social and environmental impact.
3. **Citizens:** Integration with Cupio for volunteer engagement and micro-donations, supported by digital campaigns emphasizing the mental health benefits of human-animal interaction.

### Digital Engagement Strategy

The organization employs a **digital-first approach** to membership acquisition and retention, using:

- **Personalized Communication:** Segmentation by stakeholder type and interest area.
- **Self-Service Portals:** For membership onboarding, donation tracking, and event registration.
- **Virtual Campaigns:** Storytelling through social media and webinars to amplify advocacy and fundraising.

### Advocacy and Awareness

Campaigns align with EU priorities on animal welfare and biodiversity, leveraging partnerships with Eurogroup for Animals and similar platforms.

### Strategic Partnerships

- **Healthcare and Education:** To integrate animal-assisted interventions into mental health and learning programs.
- **Corporate CSR Units:** For co-branded campaigns and employee volunteering.

## 8. Risk Management

### Regulatory and Compliance Risks

- **Nonprofit Governance:** Fragmented EU legal frameworks for nonprofits create compliance complexity, particularly for cross-border operations. Orcas & Pandas mitigates this through adherence to national laws and GDPR, supported by WOSL's compliance infrastructure.
- **Data Protection:** GDPR obligations apply to donor and member data; failure to comply risks fines and reputational damage.

### Operational Risks

- **Volunteer and Animal Safety:** Risks include injuries during animal handling and liability in foster-to-adopt programs. Mitigation includes insurance coverage, safety protocols, and volunteer training.





- **Program Delivery:** Dependence on third-party animal organizations introduces variability in care standards; mitigated through onboarding audits and compliance monitoring.

#### Financial Risks

- **Funding Volatility:** Heavy reliance on donations and sponsorships exposes the organization to economic downturns. Mitigation includes diversifying revenue streams through grants and corporate partnerships.

#### Reputational Risks

- **Public Perception:** Mismanagement of funds or animal welfare incidents can erode trust. Mitigation includes transparent reporting, third-party audits, and crisis communication protocols.

#### Strategic Risks

- **Policy Shifts:** Delays in EU animal welfare legislation or CSR reporting requirements could affect advocacy leverage. Continuous monitoring of EU policy developments mitigates this risk.

#### Risk Governance

A centralized risk register is maintained, with quarterly reviews by the Board and escalation to WOSL's Audit and Risk Committee. Key risk indicators include compliance audit scores, incident frequency, and donor retention rates.

## 9. SWOT Analysis – Narrative

### Strengths

- **Integrated Ecosystem Positioning:** Orcas & Pandas benefits from being embedded within the WOSL Group and the broader Creativa Universe, enabling access to a multi-stakeholder network that includes businesses, nonprofits, educational institutions, and citizens. This integration provides a unique platform for resource mobilization and advocacy.
- **Mission Alignment with Societal Trends:** Growing public concern for animal welfare and biodiversity, coupled with heightened awareness of mental health, positions Orcas & Pandas as a relevant and timely initiative.
- **Compliance and Governance Infrastructure:** Leveraging WOSL's governance framework ensures robust compliance with nonprofit regulations, GDPR, and ethical standards, enhancing trust among donors and partners.
- **Therapeutic Value Proposition:** The scientifically validated mental health benefits of human-animal interaction strengthen the organization's narrative and open pathways for partnerships with healthcare and educational institutions.

### Weaknesses

- **Funding Dependency:** As a nonprofit, Orcas & Pandas relies heavily on donations, sponsorships, and grants, which are inherently volatile and sensitive to economic downturns.
- **Operational Complexity:** Managing a multi-tiered membership network across geographies introduces governance and coordination challenges, particularly in ensuring consistent standards and impact measurement.

- **Limited Brand Recognition:** As a new entrant, Orcas & Pandas lacks the established visibility of legacy animal welfare organizations, requiring significant investment in awareness campaigns.
- **Resource-Intensive Onboarding:** Rigorous vetting of animal organizations for ethical compliance and governance integrity can slow membership growth in the early stages.

### Opportunities

- **Corporate ESG and CSR Alignment:** The EU's Corporate Sustainability Reporting Directive (CSRD) and global ESG trends create strong incentives for businesses to partner with credible social-impact organizations.
- **Digital Engagement and Micro-Donations:** Integration with Cupio and digital-first strategies enable scalable citizen engagement through micro-donations and volunteer programs.
- **Policy Momentum:** EU initiatives on animal welfare and biodiversity provide advocacy leverage and potential access to public funding streams.
- **Mental Health Partnerships:** Rising demand for mental health interventions creates opportunities for animal-assisted programs in healthcare and education sectors.

### Threats

- **Economic Volatility:** Recessionary pressures can reduce donations and corporate sponsorship budgets, impacting financial sustainability.
- **Regulatory Fragmentation:** Variability in nonprofit regulations across jurisdictions complicates cross-border operations and increases compliance costs.
- **Reputational Risk:** Any incident involving animal welfare violations or mismanagement of funds could significantly damage trust and credibility.
- **Competition for Attention:** Established animal welfare organizations with strong brands and donor bases may overshadow Orcas & Pandas in the early growth phase.

### SWOT Analysis – Table

Factor	Description
Strengths	<ul style="list-style-type: none"><li>• Embedded in WOSL ecosystem for multi-stakeholder access.</li><li>• Alignment with societal trends on animal welfare and mental health.</li><li>• Strong governance and compliance infrastructure.</li><li>• Therapeutic value proposition supported by research.</li></ul>
Weaknesses	<ul style="list-style-type: none"><li>• High dependency on donations and sponsorships.</li><li>• Operational complexity across geographies.</li><li>• Limited brand recognition.</li><li>• Resource-intensive onboarding process.</li></ul>

Factor	Description
Opportunities	<ul style="list-style-type: none"><li>• Corporate ESG/CSR alignment under EU CSRD.</li><li>• Digital engagement and micro-donation scalability.</li><li>• Policy momentum on animal welfare and biodiversity.</li><li>• Mental health partnerships in healthcare and education.</li></ul>
Threats	<ul style="list-style-type: none"><li>• Economic downturn reducing funding streams.</li><li>• Regulatory fragmentation across jurisdictions.</li><li>• Reputational risk from compliance failures.</li><li>• Competition from established animal welfare organizations.</li></ul>

## 10. PESTEL Analysis – Narrative

### Political

The European Union and several Member States have strengthened their policy frameworks on animal welfare, biodiversity, and sustainable development. Initiatives such as the EU Biodiversity Strategy for 2030 and the Farm to Fork Strategy embed animal welfare into broader sustainability agendas, creating a favorable policy environment for advocacy and funding. However, political fragmentation and varying enforcement priorities across jurisdictions introduce complexity for cross-border operations.

### Economic

Nonprofit funding streams are highly sensitive to macroeconomic conditions. Inflationary pressures and economic downturns can reduce both individual donations and corporate CSR budgets. Conversely, the rise of ESG-driven investment and mandatory sustainability reporting under the EU Corporate Sustainability Reporting Directive (CSRD) creates opportunities for structured partnerships with businesses seeking measurable social impact.

### Social

Public concern for animal welfare is increasing, driven by ethical considerations, environmental awareness, and the recognition of animals' role in human well-being. Simultaneously, mental health challenges are escalating globally, with WHO projecting depression and anxiety as leading contributors to disease burden by 2030. Animal-assisted interventions (AAs) are gaining traction as complementary therapies, reinforcing the societal relevance of Orcas & Pandas' mission.

### Technological

Digital platforms enable scalable engagement through virtual campaigns, micro-donation systems, and volunteer coordination. Integration with WOSL's digital infrastructure ensures interoperability and compliance with GDPR. However, reliance on digital systems introduces cybersecurity risks, requiring robust data protection measures and resilience planning.

### Environmental

Animal welfare is intrinsically linked to environmental sustainability and biodiversity preservation. EU strategies emphasize reducing biodiversity loss and promoting ethical treatment of animals as part of climate and sustainability objectives. This alignment strengthens Orcas & Pandas' advocacy position but also imposes expectations for transparency in environmental claims and program outcomes.



## Legal

The legal environment is shaped by nonprofit governance requirements, GDPR obligations for data protection, and evolving EU directives on animal welfare. Cross-border operations face regulatory fragmentation, necessitating harmonized compliance frameworks. Additionally, reputational and legal risks arise from potential mismanagement of funds or animal welfare violations, underscoring the need for rigorous onboarding and monitoring protocols.

## PESTEL Analysis – Table

Factor	Key Considerations
<b>Political</b>	<ul style="list-style-type: none"> <li>• EU Biodiversity Strategy and Farm to Fork policies favor animal welfare.</li> <li>• Fragmented enforcement across Member States.</li> </ul>
<b>Economic</b>	<ul style="list-style-type: none"> <li>• Donations and CSR budgets sensitive to economic cycles.</li> <li>• ESG and CSRD create partnership opportunities.</li> </ul>
<b>Social</b>	<ul style="list-style-type: none"> <li>• Rising public concern for animal welfare.</li> <li>• Mental health crisis amplifies demand for animal-assisted interventions.</li> </ul>
<b>Technological</b>	<ul style="list-style-type: none"> <li>• Digital platforms enable scalable engagement.</li> <li>• Cybersecurity and GDPR compliance critical.</li> </ul>
<b>Environmental</b>	<ul style="list-style-type: none"> <li>• Animal welfare linked to biodiversity and sustainability goals.</li> <li>• Transparency in environmental claims expected.</li> </ul>
<b>Legal</b>	<ul style="list-style-type: none"> <li>• Nonprofit governance and GDPR obligations.</li> <li>• Regulatory fragmentation across jurisdictions.</li> <li>• Liability for welfare or fund mismanagement.</li> </ul>

## 11. Implementation Roadmap

The implementation roadmap is phased to ensure operational readiness, stakeholder engagement, and compliance integrity. Each phase includes defined milestones, resource allocations, and governance checkpoints.

### Phase 1 – Foundation (T0–T+90 days)

- Incorporate Orcas & Pandas as a nonprofit entity under Swedish law, with provisions for EU cross-border recognition.
- Establish governance structures: Board of Trustees, Advisory Council, and compliance protocols.
- Develop digital infrastructure for membership onboarding, donation processing, and impact reporting, leveraging WOSL’s shared technology stack.



- Launch pilot membership cohort of 10–15 animal welfare organizations and initiate onboarding audits.
- Deploy initial advocacy campaign highlighting the link between animal welfare, biodiversity, and mental health.

#### **Phase 2 – Expansion (T+90–T+180 days)**

- Scale membership to 50 organizations across two continental hubs (Europe and Africa).
- Formalize corporate partnership framework aligned with EU CSR and ESG reporting standards.
- Integrate Cupio for citizen engagement, enabling micro-donations and volunteer matching.
- Launch first animal-assisted mental health program in collaboration with a healthcare institution.

#### **Phase 3 – Consolidation and Scale (T+180–T+360 days)**

- Expand to all four continental hubs (Europe, Africa, Asia, Pan-Americas).
- Implement advanced impact measurement dashboards for donors and partners.
- Publish first annual transparency and impact report, aligned with WOSL governance standards.
- Prepare for external audits and compliance reviews to reinforce credibility and donor confidence.

## **12. Monitoring, Evaluation, and Learning (MEL)**

The MEL framework ensures accountability, continuous improvement, and alignment with strategic objectives. It operates on three interdependent pillars:

### **Monitoring**

- **Operational KPIs:** Membership growth rate, onboarding compliance score, and volunteer engagement metrics.
- **Financial KPIs:** Donation volume, corporate sponsorship value, and funding diversification ratio.
- **Impact KPIs:** Number of animal welfare programs supported, mental health program participation, and biodiversity-related initiatives.

### **Evaluation**

- **Quarterly Internal Reviews:** Assess governance compliance, fund allocation, and program delivery.
- **Annual External Audit:** Independent verification of financial integrity and impact reporting.
- **Stakeholder Feedback:** Surveys targeting member organizations, donors, and volunteers to gauge satisfaction and identify improvement areas.

### **Learning**

- **Post-Implementation Reviews:** Capture lessons from each phase for iterative refinement.
- **Knowledge Sharing:** Disseminate best practices across WOSL sub-organizations to leverage synergies.

- **Policy Adaptation:** Adjust advocacy strategies based on evolving EU animal welfare and CSR regulations.

## 13. Holistic Relevance and Ecosystem Contribution

### Advancing the WOSL Group's Holistic Approach

Orcas & Pandas operationalizes the WOSL Group's principle that social responsibility must extend beyond human-centric initiatives to encompass environmental stewardship and animal welfare. By integrating animal organizations into the WOSL ecosystem, it ensures that biodiversity and ethical treatment of animals are embedded within the Group's social equity mandate. This alignment reinforces the **Agenda for Social Equity 2074**, particularly its goals on sustainability, mental health, and inclusive community development.

### Interfaces with the Creativa Universe

- **Upstream Dependencies:**
  - **WOSL Governance:** Provides compliance frameworks, audit protocols, and brand integrity standards.
  - **Agenda 74 Agency:** Aligns advocacy campaigns with global sustainability and equity objectives.
- **Downstream Contributions:**
  - **Cupio Company:** Receives engagement data for loyalty programs and volunteer recognition.
  - **World Future Label (WOFL):** Gains access to educational content on animal welfare for integration into curricula.
  - **WOSL Business:** Leverages Orcas & Pandas as a CSR channel for corporate members seeking ESG-aligned partnerships.

### Ecosystem Contribution Indicators

- **Cross-Sector Engagement:** Number of corporate partnerships and citizen volunteers mobilized through Cupio.
- **Impact Metrics:** Volume of donations directed to animal organizations, number of animal-assisted mental health programs launched, and biodiversity initiatives supported.
- **Compliance Integrity:** Zero major audit findings across governance, fund allocation, and animal welfare standards.

## 14. Geographic Structure and Market Area Strategy

### Purpose and Scope

Orcas & Pandas adopts the WOSL Group's multi-tiered geographic framework to ensure global consistency while enabling local relevance. This structure facilitates proximity to animal organizations and stakeholders, ensuring that advocacy and resource mobilization are context-sensitive and culturally aligned.

### Continental Framework

Operations are organized into four continental hubs:

- **Europe (EU)**





- **Africa**
- **Asia**
- **Pan-Americas (North, Central, and South America)**

Each hub provides strategic oversight, regional adaptation of membership standards, and engagement with continental advocacy platforms.

#### **National Layer**

National entities manage onboarding, compliance, and partnerships with local regulators and animal welfare authorities. They serve as the primary interface for implementing programs and coordinating with civil society.

#### **Regional Layer**

Countries are subdivided into administrative regions (e.g., “Län” in Sweden or equivalent jurisdictions elsewhere) to ensure proximity to member organizations and facilitate localized campaigns.

#### **Market Areas**

The Market Area is the smallest operational unit, designed to host at least one instance of every core Orcas & Pandas function:

- Membership services for animal organizations.
- Volunteer engagement hubs integrated with Cupio.
- Advocacy and awareness campaigns tailored to local contexts.

#### **Strategic Objectives**

- **Coverage:** Achieve full penetration across Market Areas within defined timelines, prioritizing regions with high biodiversity and animal welfare needs.
- **Consistency:** Maintain uniform governance standards while allowing for cultural and legal adaptation.
- **Integration:** Ensure Market Areas function as interconnected nodes within the WOSL ecosystem, sharing data and best practices.
- **Scalability:** Deploy modular governance and technology systems to support rapid replication without structural disruption.

#### **Governance and Accountability**

Each layer operates under delegated authority with clear accountability lines to the global WOSL governance framework. Performance metrics cascade from global KPIs to Market Area indicators, ensuring alignment and traceability.

#### **Operational Implications**

- **Resource Allocation:** Staffing and infrastructure investments calibrated to Market Area density and growth forecasts.
- **Technology Enablement:** Digital platforms provide real-time visibility of membership engagement and compliance status.



- **Community Engagement:** Local advisory councils institutionalize feedback loops, reinforcing legitimacy and trust.

## 15. Financial Model and Sustainability Logic

### 15.1 Nature of the Entity

Orcas & Pandas is a **nonprofit membership network** within the WOSL Group that mobilises resources for animal-welfare organisations and orchestrates cross-sector engagement with businesses and citizens. Its operating model combines (i) pass-through funding to member organisations under transparent stewardship, and (ii) limited core funding for network operations, governance, and programmatic pilots (e.g., animal-assisted well-being initiatives).

### 15.2 Revenue Architecture and Coverage Logic

Revenue is diversified across four streams to stabilise cash flows while protecting the primacy of pass-through support.

1. **Donations (citizen and high-net-worth):** Unrestricted and restricted gifts channelled through Orcas & Pandas, with ring-fenced disbursements to vetted organisations. Where feasible, citizen micro-giving is integrated via Cupio to broaden the donor base and reduce concentration risk. Digital acquisition and retention are prioritised given sector trends toward online engagement.
2. **Corporate Partnerships (CSR/ESG):** Multi-year sponsorships, matched-giving, and payroll-giving programmes structured to meet European corporate-responsibility expectations (CSR/CSRD), with impact statements mapped to the non-financial reporting needs of corporate partners.
3. **Grants and Public Funding:** Competitive applications to EU, national, and philanthropic programmes in biodiversity, animal welfare, and mental health; where EU instruments are used, the organisation adheres to EU transparency and grant-management norms.
4. **Service-Linked Recoveries (narrow scope):** Modest cost-recovery on due-diligence and coordination services for larger, well-capitalised members and corporate projects (e.g., coordination of national campaigns). This is applied only where doing so does not impair smaller members' access to the network.

### 15.3 Unit Economics (illustrative baseline)

The unit model is presented to guide decision-making; exact values will be set during mobilisation.

- **Per Member Organisation (onboarding year)**
  - Onboarding and due-diligence cost: €850–€1,200 (document checks, governance review, ethical standards attestation).
  - Annual support services (shared infrastructure, campaigns, compliance helpdesk): €600–€900.
  - Indicative pass-through raised via network effects in year one: €8,000–€20,000 per small/medium organisation, varying with category and country.
- **Per Corporate Partner (multi-year CSR relationship)**
  - Acquisition cost (partner origination, proposal, legal): €4,000–€7,500.
  - Average annual contribution: €50,000–€150,000 (mix of grants, matched-giving, in-kind).



- Relationship life (expected): 3–5 years, contingent on delivery and reporting to CSRD-aligned metrics.
- **Programmatic Pilot (animal-assisted well-being)**
  - Setup and training (partner clinic/school): €12,000–€18,000.
  - Annual operating cost: €20,000–€35,000.
  - Outcome value: improved well-being indicators in target cohorts; evidence base supports reduced stress/anxiety and improved emotional regulation, with a maturing literature that nonetheless calls for robust study design—hence the need for careful MEL design and ethics.

#### 15.4 Coverage Ratios and Discipline

- **Operating coverage:** Target  $\geq 110\%$  of core operating costs funded by unrestricted gifts, corporate sponsorship tranches earmarked for operations, and limited cost recovery; pass-through funds remain inviolate.
- **Programme ratio:**  $\geq 80\%$  of total inflows applied to programmes and disbursements (rolling 12-month view), with transparent treatment of restricted vs. unrestricted funds in annual reports consistent with EU grant-transparency expectations.
- **Reserve policy:** Operating reserve equal to 6 months of core costs; stress-tested against a 30% decline in donations.

#### 15.5 Cost Structure

Principal cost lines are (i) people (membership/compliance, partnerships, MEL), (ii) digital infrastructure (CRM, grant management, donor portals), (iii) assurance (due diligence, audits, legal), and (iv) programmatic seed funding for pilots. Data-protection overheads are treated as structural, not discretionary, consistent with GDPR.

#### 15.6 Pass-Through Stewardship

Disbursements follow a documented cycle: onboarding verification → designation of restricted/unrestricted tranches → milestone-tied release → receipt of financial and narrative reports → publication of aggregated impact dashboards. This responds to EU expectations for NGO transparency and donor confidence.

#### 15.7 Sensitivity and Risk

- **Macroeconomic downturn:** Apply expenditure throttles and prioritise multi-year corporate renewals; pivot to low-cost digital giving.
- **Regulatory fragmentation across jurisdictions:** Use national legal hosts and common governance templates; maintain a compliance register and counsel network.
- **Data-protection incident:** Maintain DPIAs, data-minimisation, and breach protocols aligned to GDPR.

#### 15.8 Reporting to Partners

Impact reporting references EU animal-welfare and biodiversity frames and, where relevant, corporate partners' CSRD disclosures (e.g., humane-treatment and conservation linkages, mental-health outcomes for community programmes).



## 16. Appendices

### A. Glossary

*AAI*: Animal-Assisted Intervention; *CSR/CSRD*: Corporate (Sustainability) Reporting frameworks in the EU; *GDPR*: EU General Data Protection Regulation; *Pass-through*: Funds received and transferred to member organisations under stewardship.

### B. Assumptions and Calculation Notes

- Donation growth: base case 15% YoY in years 1–2 (digital campaigns), downside 0–5% under recession; corporate renewal probability 65–75% when reporting is CSRD-aligned.
- Onboarding cost bands reflect EU-level compliance effort for basic governance checks and grant-readiness (non-statutory but consistent with EU transparency norms).

### C. KPI Dictionary

- *Programme Ratio*: Programme spend ÷ Total inflows (target ≥80%).
- *Pass-Through Yield per Member*: Disbursed € via network ÷ # member organisations.
- *Corporate LTV*:  $\Sigma$  annual partner contributions × relationship duration, discounted.
- *Volunteer Engagement Index*: Unique volunteers × average hours × retention rate (Cupio-sourced).
- *AAI Outcome Index*: Composite of validated well-being measures pre/post participation (protocol-specific, with ethics).

### D. Policy Register

- **Data Protection**: GDPR policy suite (lawful bases, DPIAs, retention, breach response).
- **Grant and Fund Stewardship**: Conflict-of-interest, anti-bribery, sanctioned-party screening, and restricted-fund handling, aligned with EU grant-transparency expectations.
- **Safeguarding and Welfare**: Animal-welfare standards aligned with EU policy frames; volunteer safety and insurance protocols for AAI settings.
- **Corporate Partnerships**: CSRD-aligned impact reporting and sponsorship acceptance criteria.

### E. Evidence Base and References

- EU animal-welfare policy pages and platforms (for context and alignment).
- NGO funding transparency study (EU Parliament).
- CSR/CSRD sources (Commission and European Parliament reporting developments).
- Human-animal interaction and AAI research (benefits, cautions on methodology).

### F. Risk Register (Detailed)

- *Funding Volatility*: Risk owner—Director of Partnerships; quarterly review; mitigations—multi-year corporate tranches, reserve policy.
- *Compliance Fragmentation*: Risk owner—Head of Compliance; monthly horizon scan; mitigations—national legal hosts, counsel network.



- *ata Protection Incident*: Risk owner—DPO; incident-response drills; mitigations—DPIAs, encryption, access control.
- *Reputational Harm (welfare lapse)*: Risk owner—Programme Director; mitigations—onboarding audits, whistleblowing channel, crisis comms workbook.

#### Guidance Notes for Consistent Population

1. **Nature of the entity**: Nonprofit; pass-through model with limited cost-recovery where appropriate.
2. **Alignment with Charity as a Business and Agenda 2074**: “By aggregating donations and structuring CSR partnerships, Orcas & Pandas enables sustained support to credible animal organisations, resulting in improved animal-welfare outcomes and measurable mental-well-being benefits in communities, thereby advancing Agenda 2074 goals on sustainability and health.”
3. **Financial discipline**: Present coverage ratios and programme ratio prominently; use unit economics per member organisation, per corporate partner, and per AAI pilot.
4. **Risk and assurance**: Name risk owners and cadences; coordinate cross-entity risks (e.g., data protection) with WOSL central functions.
5. **Holistic relevance**: State inputs required from WOSL (governance, technology), outputs provided (impact data, partner pipelines), and SLA cadences.

#### Optional Annex—One-Line Typology (for Executive Summary)

- World Social Label (Core Membership): Nonprofit, purpose driven.
- World Social Label Charity: Charity.
- World Social Label Business: For-profit, purpose driven.
- World Social Label Trade: For-profit or nonprofit depending on remit.
- World Future Label: Nonprofit with earned income.
- **Orcas & Pandas: Nonprofit membership (animal welfare), with optional trading arm for merchandise if later justified.**
- Cupio Company: Purpose-driven for-profit or nonprofit.
- Wings of Paloma: Nonprofit (volunteering infrastructure).
- World News Flash: Purpose-driven for-profit or nonprofit.
- S’agapo Markets: For-profit marketplace with impact covenants.

## 17. Final Word

Orcas & Pandas is built as a disciplined enabler: a nonprofit network that converts goodwill into verifiable outcomes for animals, communities, and ecosystems. Its design is intentionally conservative in stewardship—transparent pass-throughs, measured cost recovery, auditable compliance—yet ambitious in scope, leveraging WOSL’s ecosystem to connect animal organisations with businesses and citizens at scale. The evidence linking human-animal interaction with mental-well-being strengthens



the case for integrated programmes, while EU policy priorities on animal welfare, biodiversity, and responsible business create a durable context for cross-sector partnerships.

Success will be judged not only by funds raised, but by the credibility of the organisations we support, the integrity of our reporting, and the constancy with which we uphold ethical treatment and public trust. In that sense, Orcas & Pandas is more than a membership network; it is a reliable conduit through which compassion is translated into accountable, systemic impact.

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