

Assessment of the impact of non-profit organisations on the advancement of animal rights

Yuqi Lee

Wuhan Haidian Foreign Language Shiyuan School, Wuhan, China

bora.body.lee1001@gmail.com

Abstract. The research topic is assessing the impact of non-profit organisations on the advancement of animal rights. With the arousal of animal protection actions, the pursuit of "Animal Rights" has rooted into many peoples' hearts. In this case, animal non-profit organisations play a crucial role in achieving this goal; however, those non-profit organisations inevitably face obstacles on the road to animal protection. As a result, this dissertation will focus on the research of determined factors that affect the effectiveness of animal protection from non-profit organisations. To better understand the core operation factors, a case study specific to Taiwan and Netherlands, and assess the impacts of the animal non-profit organisations.

Keywords: Non-profit organisations, animal protection, animal rights

1. Introduction

The title of the study is "The Assessment of the Impact of Non-profit Organisations on the Advancement of Animal Rights." In contemporary society, people have a higher tendency to pay attention to the issue of animal protection as well as the concept of animal rights. Under this societal atmosphere of protecting animals, animal non-profits play a crucial role in assisting and saving animals. In the following study, the research will focus on Taiwan and Netherlands case studies as well as the general research on knowledge of animal non-profit organisations.

The dissertation will be divided into three parts: a literature review, a discussion, and an appendix. In the literature review parts, there are mainly five sections. The first section is the general understanding of animal rights and animal welfare; The second section is the research on the development and current state of Taiwan and the Netherlands; The third section is the research on the challenges faced by animal non-profits; The fourth section is focus on the recommendations of improving efficiency and effectiveness of animal protections; Finally, the fifth section provides the information of assessments on animal non-profit organisations.

In the discussion parts, there are mainly four core sections, including the three identifications of three main impacting factors, the interview of the Taiwan case study, the comparison of the Taiwan and Netherlands case study, and my assessment of the single Taiwan animal non-profit organisation. First, in part one, there are identifications of the three factors and the ranking of these factors in detail. Specifically, the rankings on three factors are based on three indicators, which are immediate impact, long-term sustainability, and potential for improvement. Second, in the section on Taiwan interviews, there is a summary of interview findings and two animal protection projects, which demonstrate the real actions performed by non-profits with detailed descriptions and achievements. Third, there are comparisons based on analysis between Taiwan and the Netherlands, which focuses on challenges, public awareness and culture, and future development. Fourth, in the last section, I will proffer an assessment of Taiwan animal non-profits based on my analysis and research findings to respond back to my research title.

The dissertation aims to present research on the factors affecting the efficiency of animal protection from non-profit organisations and proffer my assessment of the effectiveness of Taiwan animal non-profit organisations.

2. Research review

The main purpose and focus of this literature review is the past and current state of animal rights and non-profit organisational impact on those rights and animal welfare improvements. It includes the difficulties that they encounter and recommendations for change to become more effective. The reason why I was drawn to investigate this topic is primarily because I recognize the importance of animal rights in a civilized society and I found that it has a profound and crucial connection with the non-profit

organisations and charity sectors. Thus, my research will focus on assessing how animal non-profit organisations can contribute and make advancements towards better animal rights and welfare toward stray animals. There are challenges in assessing 'Nonprofits' compared to profit-centred businesses. I have also chosen to focus on a comparison between the two countries to shed further light on differing approaches when assessing the effectiveness namely Taiwan and the Netherlands.

2.1. Introduction

2.1.1. Animal welfare

First, provide a basic introduction to animal welfare. Animal welfare must continuously uphold a scientific stance to function more accurately within the field of animal science. In addition, in reality, an animal's welfare status depends on an individual's ability to manage its care and is assessed through scientific methods [1].

Second, ethics plays a significant and fundamental role in determining how animals should be utilised and treated. This is closely related to the advancement of animal welfare. Ethical considerations regarding animal welfare are often shaped by both scientific understanding and ethical principles [1].

Third, the World Organisation for Animal Health (OIE) defines animal welfare as an animal's capacity to cope with its living circumstances. An animal is considered to be in a good state of welfare when it is at ease, secure, in good health, and well-fed. Moreover, such an animal avoids suffering pain, and fear and is able to exhibit its natural behaviour. As a result, ensuring excellent animal welfare necessitates treating animals humanely, providing shelter, and preventing diseases.

Fourth, five acknowledged factors impact animal welfare, known as the Five Freedoms. The concept of the Five Freedoms first emerged in the United Kingdom in 1965, after the government commissioned an inquiry into the welfare of animals raised in intensive farming environments.

According to Maguire [2], these Five Freedoms are defined as follows:

1. Freedom From Hunger and Thirst

By having ready access to fresh water and a diet to maintain health and vigour.

2. Freedom From Discomfort

By providing an appropriate environment, including shelter and a comfortable resting area.

3. Freedom From Pain, Injury, or Disease

By preventing or rapidly diagnosing and treating these issues.

4. Freedom to Express Normal Behavior

By providing sufficient space, proper facilities, and the company of the animal's kind.

5. Freedom From Fear and Distress

By ensuring conditions and treatment that avoid mental suffering.

2.1.2. Animal rights

Despite from animal welfare, animal rights is also a significant term. The term "animal rights" embodies the concept that animals have innate moral standing. They should be granted the right to live freely and be protected from any form of violence and abuse inflicted by humans [3, 4].

In addition, the late 1970s witnessed the rise of the animal rights movement. This movement advanced traditional animal welfare: Traditional animal welfare focuses on animals as sentient creatures deserving protection from unnecessary cruelty and violence. Moreover, the animal rights movement brought new definitions of rights, using them as the foundation for ending harmful acts towards animals [5].

2.2. Case research of Taiwan and Netherlands non-profit organisations

2.2.1. Taiwan animal non-profit organisations

In this section, I will discuss the development, current state, and animal awareness of non-profit organisations dedicated to animals.

2.2.1.1. Background

First of all, the pet industry constitutes a huge business segment in contemporary society. Taking America as an example, based on the estimation of the American Pet Products Association (APPA), in the year 2020, expenditure on pets in the United States amounted to \$75.38 billion. However, many well-known animal rescue non-profit organisations remain underdeveloped. For

instance, they often have extremely outdated facilities and systems, poor hygiene, and a lack of funding, which may delay the treatment of wounds and diseases for animals and harm their well-being. As a result, the development of the non-profit sector for animal shelters and rescue organisations needs to be taken seriously [6].

Regardless of Taiwanese cases, in 1988, the Taiwanese government introduced the Animal Protection Law, and in 2019, it implemented a zero-euthanasia policy to address the issue of stray animals, triggering a shortage of animal shelters. To resolve the lack of shelters, private animal protection organisations can compensate for what the government lacks. Nevertheless, these animal protection groups are mainly non-profit and rely on fundraising to operate. Under the economic changes caused by COVID-19, animal non-profit organisations faced the dilemma of excessive demand from many other public welfare groups and a lack of funding.

2.2.1.2. Current state

Currently, there are around 10,000 animal shelters and rescue groups in North America. They show a tendency towards live release and adoptions. More and more people are starting to adopt animals from non-profit organisations rather than buying from commercial breeders. According to the American Society for the Prevention of Cruelty to Animals (ASPCA), approximately 1.5 million shelter animals are euthanised each year, which indicates that there are still significant obstacles to saving animals [6].

In the Taiwanese society, as the number of stray dogs and cats rose, bringing about various social issues, the Animal Protection Law was enacted in 1998. This law established the legal foundation for catching, housing, and carrying out euthanasia on these animals. In 2015, the Legislative Yuan approved an amendment to the Animal Protection Law.

Specifically, by modifying Article 12 of the law, it became illegal for public shelters to kill unclaimed stray animals simply because a certain period of time had passed. Once these amended regulations were put into practice in 2017, public shelters everywhere faced more intense pressure. Some local governments at the county and city levels collaborated with private animal welfare organisations and tried to address the stray dog problem through a novel approach known as TNR (Trap-Neuter-Return). TNR involves trapping stray dogs, neutering them, and then releasing them back to where they were found to prevent further breeding. However, the act of returning neutered stray dogs to the streets has sparked controversy and faced objections.

The social problems resulting from stray dogs are mainly manifested as injuries and economic losses to people and livestock caused by dog attacks. There are also traffic accidents that occur due to evasion or other indirect factors. Their gatherings can lead to noise, environmental pollution, and the spread of diseases. On the other hand, stray dogs often find themselves in precarious situations where their lives are at risk due to malicious human behaviour or accidental events [7, 8].

2.2.1.3. Taiwanese public awareness and attitudes toward animals

From the research of quantitative ethnographic analysis on the impact of demographic factors and early experiences on dogs in Taiwan, we can conclude that the phenomenon of strong resistance among Taiwanese people to canine euthanasia and shelter relinquishment indicates that alternative methods are necessary to control the existing stray dog population. In addition, the experimental outcomes also indicate that there is a growing number of stray animals due to issues such as low neutering rates, access to low-cost or free puppies, and unrestricted dog behaviour.

Another finding suggests that Taiwanese people's attitudes toward dogs consist of both affective and emotional elements as well as instrumental and practical aspects. Moreover, a significant number of people in Taiwan are against the killing or euthanising of unwanted dogs; this can be attributed to the experience of growing up with pets [9].

2.2.2. Netherlands animal non-profit organisations

2.2.2.1. Background

In many Western countries, including the Netherlands, animal-related matters have attracted increasing attention from both the public and political spheres. However, the Netherlands has experienced more vigorous and rapid progressive changes compared to most other nations. Due to cultural and political factors, the prominence of animal issues in Dutch society has grown, resulting in remarkable achievements in animal welfare.

2.2.2.2. Current state

A significant amendment to the Animals Act is expected to take effect in 2023. Proposed by the Party for the Animals, this amendment—which has passed the House of Representatives and is currently under discussion—will substantially restrict situations where pain may be inflicted on animals. A new clause will be added stating that animals should not endure pain simply because they are raised in animal husbandry establishments [10]. This amendment requires animal husbandry facilities to provide

spaces for animals to exhibit natural behaviours, restrict physical modifications for prohibiting dehorning calves and goats, and ensure swimming areas for ducks.

2.2.2.3. Overall assessment

Positive developments include a national hotline for reporting animal abuse, educational initiatives by animal ambulance workers and the importance of proactive inspections. However, concerns persist regarding heavy reliance on non-profit organisations and volunteers, raising issues of reliability, liability, and safety.

The Netherlands employs diverse response strategies for animal abuse cases, enabling frontline workers to adapt to varying circumstances. The political landscape is distinctive: Right-wing politicians support the Animal Police, and The Party for the Animals is gaining influence. In the future, work should focus on conducting deeper statistical analysis, assessing international impact, and considering evolving Dutch contexts. Finally, defining success in animal protection remains crucial, and the Dutch experience offers valuable insights for practical animal welfare initiatives.

2.3. Difficulties faced by non-profit organisations

In this section, I will discuss three difficulties faced by non-profit organisations.

First, regarding the mobility of the labour force in management aspects, which relates to personnel, management, and programme effectiveness. Since funding is insufficient to cover all expenditures, animal rescue operations require volunteer support. However, while volunteers often join organisations with enthusiasm, they don't necessarily possess relevant professional medical experience for animals. Moreover, volunteers are unpaid. Consequently, ensuring service quality remains challenging [6].

Second, funding insufficiency presents a significant obstacle. For animal shelters, the local environment determines government funding allocation, which primarily dictates an organisation's size and facility advancement level [6].

Private animal organisations often rely on local donors, depending on an area's existing capital resources. This can provide more stable funding. Notably, government animal service agencies account for approximately 45.5% of all animal intakes [11].

Reeder identifies three crucial funding themes: Time Management – Effective use of time in fundraising activities; Funding Diversification – Exploring diverse revenue streams beyond traditional donations; Relationship Cultivation – Building long-term donor relationships for sustainable support [11]. Additionally, Reeder strongly emphasises diversifying funding strategies and cultivating donor relationships [11].

Third, the lack of public relations strategies manifests in underutilised modern technology. Most shelter websites perform only basic functions like sign-ups, lacking diverse outreach to highlight animals needing attention. Many organisations fail to present animals compellingly to inspire adoptions. Taking a passive stance, they should instead employ modern methods like social media to boost visibility and adoption rates [6].

2.4. Recommendations to improve efficiency and effectiveness of animal non-profits

This section outlines four recommendations to enhance non-profit effectiveness.

First, proactive community engagement can increase publicity. Fund-strapped organisations should seek professional grant-writing and fundraising support. Social media and fundraising platforms can disseminate adoption information to target donors, helping animals at risk of euthanasia [6]. Robust animal welfare requires long-term stakeholder commitment, including sustained funding, education, and public participation to foster a culture of animal respect [12]. Fundraising remains vital for operations [2].

Second, technological advancement is critical. Traditional operations rely on oral, face-to-face communication, risking inefficiency. An online system could: Create searchable databases with mobile access; Develop electronic profiles with kennel barcodes; Share daily updates via social media; and Streamline volunteer sign-ups [6]. For adoptions, current promotion methods (basic social media posts/website descriptions) are inadequate. A technically supported system could provide: Daily activity updates; Detailed profiles with photos/videos; and Comprehensive information reducing initial shelter visits [6].

Third, collaboration is essential. Current inter-organisational conflicts stem from: Poor leadership; Lack of urgency and efficiency; Limited capabilities; Short-term campaigns; and Competition over cooperation. Uniting volunteers, professionals, and skilled individuals would improve efficiency [13].

Fourth, public awareness drives policy change. Strategies include: Community awareness campaigns; Humane education programmes; Social media outreach; and Education about animal use. Education proves more effective than legislation alone for improving stray animal welfare and organisational support [13].

2.5. Assessing non-profit organisations

In this section, I will discuss several indicators for assessing non-profit organisations.

According to Maguire, the first and most crucial indicator is the Facilities Walkthrough [2]. This initial evaluation of an animal welfare Non-Profit Organisation (NPO) involves physically inspecting the facility to understand day-to-day operations that may not be apparent from financial data alone. In this project, a formal, pre-scheduled visit was conducted by the entire Advanced Auditing class, supplemented by two unannounced visits. The information gathered during both formal and informal visits proved invaluable, serving as a foundation for identifying areas of concern. These issues will be addressed in subsequent sections, along with proposed solutions.

Despite from facilities walkthrough, the Mission Statement serves as a critical indicator. Beyond physical and financial assessments, understanding what the organisation considers its primary functions is essential. Reviewing the organisation's mission statement provides insight into its core values and aspirations. Importantly, a mission statement holds greater significance for employees than for customers, as it embodies the ideals employees should strive to achieve. Hence, this is a key consideration when developing a mission statement.

Third, Compliance and Responsibility must be evaluated. While the Five Freedoms provide a framework for assessing animal welfare in NPOs, they lack the legal authority of official regulations. Animal welfare NPOs must comply with various published standards, which we have categorised according to governing entities:

- Accounting Standards: Financial Accounting Standards Board (FASB)
- Business Regulations: Internal Revenue Service (IRS)
- Fundraising and Solicitation: Secretary of State
- OSHA Compliance: Occupational Safety and Health Act (OSHA)
- DHEC Compliance: Drug Enforcement Administration (DEA)

Regarding FASB standards, all non-profit organisations must report on their financial performance, liquidity, and cash flow. Specific procedures govern contributions, with FASB Statement No. 116 regulating Contributions Received and Contributions Made. FASB Statements No. 124 and 135 are particularly relevant to non-profits [14]. FASB Statement No. 117 requires non-profits to provide:

- A statement of financial position
- A statement of activity
- A statement of functional expenses
- A statement of cash flows

Fourth, Overall Operations can be assessed by analysing trends in data reported on Tax Form 990 and financial statements. This analysis begins with graphical representations of data from publicly accessible Tax Form 990s. For this project, information from the Grand Strand Humane Society (GSHS) was compared with Form 990 data from other local animal welfare organisations from Foundation Center.

In conclusion, this discussion has covered several key areas: The definitions of animal rights and animal welfare, providing fundamental understanding; The development and background of animal non-profits in Taiwan and the Netherlands, including legislation and societal attitudes; The challenges faced by animal non-profit organisations, such as labour mobility, funding shortages, and public perception, followed by recommendations for improving efficiency; and finally, the four key indicators for assessing the effectiveness of non-profit organisations.

3. Discussion

In Taiwanese society, animal non-profit organizations face many significant transitional points. With the development of legislative improvement—as the number of stray dogs and cats increased, giving rise to various social issues, the Animal Protection Law was enacted in 1998—changes in animal education have occurred. These changes can lead to a transformation in public awareness of animal protection. For example, the public's understanding of animal rights, which refers to the concept that animals have innate moral standing and should be granted the right to live freely and be protected [3, 4], and the improvement in the management of non-profit organisations. After researching on comprehensive aspects of animal non-profit organisations, I understood several key factors and the current situation of animal protection in Taiwan.

As a result, I decided to identify the most crucial factors that affect the effectiveness of animal protection and provide an analysis to strengthen my arguments. In the following discussion, I will summarize the main factors that impact the operational effectiveness of animal non-profit organisations, as researched in the literature review section. Secondly, I will compare and delve into the details of key factors and offer a ranking. Thirdly, I will present the findings of the Taiwanese case study conducted through online interviews, which encompasses two animal protection campaigns. This can effectively help us gain more insights into the current situation and the difficulties encountered by Taiwanese animal non-profit organisations. Finally, I will compare and contrast the differences and uniqueness between Taiwan and the Netherlands.

3.1. Factors impacting animal protection from animal non-profit organisations

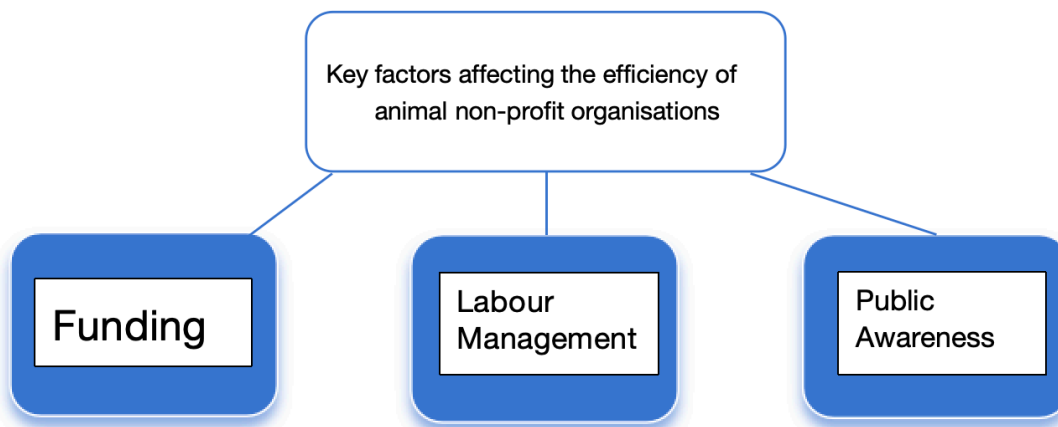


Figure 1. Three factors affecting the efficiency of animal non-profit organisations

Analyze according to Figure 1, firstly, one of the crucial factors that affect the overall operation of non-profit organizations is a shortage of funds, which could trigger operational difficulties for non-profit organizations. In the case of animal shelters, the local environment determines the amount of funding the local government can allocate. This may primarily determine the size and level of advancement of the amenities the organisation constructs [6].

The best way to address this issue would be "Funding Diversification." Shelters should explore various funding sources and not just consider traditional donations [11]. As a result, exploring different sources of stable funding is vital for animal non-profit organisations to operate successfully in the long term. On the other hand, for small and private non-profit organisations, it is difficult to find stable fundraising opportunities with limited resources. However, they neglect the effectiveness of cultivating relationships with stakeholders in the long term. This cultivation can prevent small-scale organizations from suffering from funding insufficiency.

Second, the mobility of the labour force also plays an important role in making organizations more stable, referring to effective labour management. Since the funding is insufficient to cover all expenditures, the operation of an animal rescue requires the support of volunteers. However, it is common for volunteers to join the organization with enthusiasm but not necessarily possess the relevant professional medical experience for animals. Moreover, volunteers do not receive payment. Thus, it is difficult to ensure the quality of their services. Under such conditions, the stability of the labour force in the non-profit organisation will be key. Specifically, it can ensure the quality of animal medication, stabilize the internal atmosphere (workers can become more cooperative), and support the long-term operation of the non-profit organisation. As a result, it is necessary and significant for non-profit organizations to obtain a stable labour force, including volunteers and employees, for long-term development.

Third, public awareness. It can be seen that public awareness can impact the effectiveness of animal protection. For example, Taiwanese people oppose the killing of unwanted dogs by euthanasia, establishing a social atmosphere of growing up with pets [9]. With the establishment of public awareness and social norms, animal protection can be affected in several aspects. It is also noticeable that public awareness can be enhanced through human education. This is a more effective way to change public policy than making legislation compulsorily.

To improve the situation of stray animals and support animal non-profit organisations, there are several methods to enhance public awareness. For example, social media can be used to raise community awareness and incorporate humane education about protecting animals, making the public informed about the use of animals. Another method could be to incorporate humane education into the educational system or programs run by animal non-profit organisations, establishing the awareness of protecting animals from the root of children's education. Finally, people can contribute through action and build an animal-friendly atmosphere in society, which is beneficial for animal non-profit organisations' protection efforts.

3.2. Comparison and ranking of the three core factors

In this section, I will use three indicators to compare the importance of these three key factors, provide reasons, discuss new insights, and finally offer a final ranking. The three indicators are the extent of immediate impact, long-term sustainability, and potential for improvement.

Table 1. Ranking chart of three core factors

Factor	Immediate Impact	Long-term Sustainability	Potential for improvement	Ranking
Funding	High	High	Medium	1
Labour Management	Medium to High	High	High	2
Public Awareness	Medium	High	High	3

First and foremost, funding has a high score for immediate impact since funding is at the core of the operation of non-profit organisations (as shown in Table 1). With ample financial support, animal non-profit organisations can afford facilities, medication, food supplies, and fundamental operation costs. On the other hand, a lack of funding directly limits the scope and quality of animal protection efforts. Besides immediate impact, it also has a high score for long-term sustainability. Several stable funding sources, such as long-term fundraising and stakeholder support, can provide financial stability and reduce reliance on unpredictable donations. The potential for improvement in funding is medium. While funding plays a vital role, it is also one of the most challenging factors to address. This is because it is difficult for private or small-scale animal non-profit organizations to secure stable and long-term funding due to limited resources and few opportunities for long-term fundraising to sustain operations.

Second, labour management has a medium to high score for affecting the quality of care provided to animals. Labour management has a medium to -high score for immediate impact. It is crucial to have regular volunteers and employees to support the daily operations of non-profit organisations. However, a lack of professional training can trigger high turnover rates, which can compromise animal welfare. It is also noticeable that it has a high score for long-term sustainability. A well-trained labour force can ensure the overall and long-term operative efficiency of non-profits. Additionally, high-skilled workers or volunteers who stay in the organisation can effectively boost the cooperative internal atmosphere and assist non-profits in operating stably. Moreover, labour management also deserves a high score for the potential for improvement. This can be improved through better volunteer training programs and an increase in employees' welfare to increase incentives for long-term commitment.

Third, public awareness plays a vital role in helping non-profit organisations promote animal protection. It has a medium score for immediate impact because it influences the level of support and engagement in animal protection from the community. Higher awareness can lead to an increase in public donations, animal adoptions, or even volunteer participation. Although it is a way to promote animal protection, it requires a longer period to achieve compared with funding and labour management. On the other hand, it has a high score for long-term sustainability since it can cultivate a culture of animal protection, leading to long-term changes. For instance, it can foster public education, especially among children, cultivating a generation that values animal welfare and supports animal non-profit organisations. Public awareness also receives a high score for the potential for improvement. There are several ways to enhance animal protection awareness, such as education, social media campaigns, or promotional activities implemented by non-profit organisations. These aspects of improvement can yield long-term benefits for animal protection.

In summary, under the comparison of the three indicators, the final ranking is as follows: Funding ranks first. This is primarily because it is the most critical factor. It directly determines the operational ability and sustainability of an animal non-profit organization. It is reasonable that without adequate funding, other factors such as labour management and public awareness are almost impossible to address effectively. Labour management ranks second because it is a vital factor in maintaining the quality of medical care and the key to the smooth operation of a non-profit organisation. It ranks after funding primarily because it is ineffective if there is a stable labour force but insufficient financial support or resources. Finally, public awareness ranks third. This can be explained by the fact that although people need to build a supportive mindset for animal protection, it is achieved through long-term or gradual improvement compared with funding and labour management. As a result, it is a fundamental factor that supports the other two but is not as immediate as them, which is why it is ranked last.

3.3. Comparison between Taiwan and the Netherlands

In this section, I will gather information from the literature review and compare and contrast two different cases.

Table 2. Comparison graph of Taiwan and the Netherlands with three aspects: legal framework, Public Awareness/ Culture, and Future development

Aspect	Netherlands	Taiwan
Legal Framework	<ul style="list-style-type: none"> • Strict animal welfare laws (2023 amendment to Animal Law). • Requires livestock facilities to allow natural behaviors. 	<ul style="list-style-type: none"> • Animal Protection Law enacted in 1998, amendment 2015 to ban euthanasia • TNR (Trap-Neuter-Return) policy for strays, but controversial.
Public Awareness/ Culture	<ul style="list-style-type: none"> • High societal value on animal welfare. • Strong volunteer participation & NGO support. 	<ul style="list-style-type: none"> • Growing awareness (anti-dog-killing movement, shelter adoptions). • Still lacks consistent action & resources.
Future Development	<ul style="list-style-type: none"> • Focus on long-term NGO support & advanced research. • Model for other countries. 	<ul style="list-style-type: none"> • Needs legal refinements & better funding for NGOs. • Can learn from the Netherlands' framework

First and foremost, when comparing the current situations and obstacles faced by animal non-profits, animal non-profits in the Netherlands benefit more from policies and societal support, while those in Taiwan face greater resource and implementation dilemmas (as shown in Table 2). This can be seen from the fact that in 2023, the Netherlands passed an amendment to the Animal Law, further restricting situations where pain can be inflicted on animals and requiring livestock facilities to provide spaces for animals to exhibit natural behaviours. This demonstrates the progressive and strict legal framework for animal welfare in the Netherlands. Although Taiwan also has animal protection legislation—Taiwan's animal protection laws started with the first Animal Protection Law enacted in 1998. In 2015, the law was amended to prohibit euthanasia of stray animals in public shelters. To be more specific, once the revised regulations were enforced in 2017, public animal shelters across the region were confronted with significant pressure. Certain local governments at the county and city levels collaborated closely with private animal welfare associations. They attempted to tackle the issue of stray dogs by adopting a novel approach called "Trap-Neuter-Return" (TNR). The TNR method entails capturing stray dogs, sterilising them, and subsequently releasing them back to their original locations of discovery, aiming to prevent them from reproducing. However, the act of releasing the sterilised stray dogs back onto the streets has given rise to controversies and faced opposition. As a result, the implementation of animal laws in Taiwan is not as effective as that in the Netherlands.

Second, when it comes to public awareness and culture, the Netherlands places a high value on animal welfare. This can be seen from the fact that due to cultural and political elements, animal issues have become more prominent in Dutch society, resulting in remarkable achievements in animal welfare. Influenced by the rapid progress of animal rights protection, Dutch people often pay more attention to participating in volunteer work or supporting the promotion of animal non-profit organisations. On the other hand, in the case of Taiwan, public awareness of animal protection is increasing gradually, especially in terms of opposition to dog-killing enthusiasm [9] and a preference for adopting animals from shelters rather than buying them. Hence, we can see that the Netherlands has stronger public awareness and overall societal support for animal protection, enabling animal non-profit organisations to work more efficiently and smoothly. Moreover, although public awareness in Taiwan is progressing, there is still a huge gap in practical action and resource allocation, which will take time and effort to improve.

Third, when it comes to future development, animal protection in the Netherlands has achieved notable overall success. In the future, efforts can focus on long-term support for animal non-profit organisations and conducting more in-depth research to strengthen animal welfare. Moreover, it can serve as an invaluable reference for other animal non-profit organisations and governments in other countries to learn from and enhance global animal protection. In terms of Taiwan, efforts should be put into refining animal protection laws, which can effectively protect animals comprehensively and beneficially. Additionally, strengthening funding and resources for animal non-profits can increase the overall effectiveness of animal protection. In conclusion, Taiwan can learn from the Netherlands' animal legislative framework and approaches to enhance public awareness.

3.4. Case study of animal protection association in taiwan

In this section, I will elucidate the key findings of the Animal Protection Association in Taiwan (APA) and proffer two animal protection cases.

First of all, the APA organisation aims to study and protect wild animals, enhance animal welfare, and improve human-animal interaction. Its mission has evolved with changing social views on animals and the implementation of animal protection laws in Taiwan. There are two notable projects proposed by APA. The "You Adopt, I Support" program opposes stray animal culling and the "Prosperity with Dogs" program addresses conflicts between humans and dogs through retraining and rehoming dogs. During the interview, the director also mentioned the external obstacles that APA encounters. These include insufficient legal regulations, low public awareness of the law, and compliance gaps. The APA has worked on influencing policies, such as achieving "zero

euthanasia" and participating in the promotion of relevant legislation. Other challenges involve the need to change dog-ownership habits and economic factors affecting pet ownership. In terms of internal obstacles, there are human resource allocation challenges due to high labour substitution rates. However, sufficient funding exists through the integration of ESG-based corporate responsibility. It is also noticeable that the director mentioned the importance of changing public attitudes, which is a key factor that can largely impact the effectiveness of animal protection.

The public's view of dogs in Taiwan has shifted from seeing them as watchdogs to regarding them as pets. The younger generation is more aware of animal protection. To enhance public awareness of animal protection, the APA promotes projects like "Prosperity with Dogs" through various activities and plans to add more online game interactions in the future. This can leverage technological trends to expand the reach of animal protection. In animal non-profit organisations, having indicators to measure and quantify the success of protection efforts is crucial. The director shared that in APA, they conduct statistical work to measure their success. For example, through promotion and rescue activities, there has been a regional decrease in the number of stray animals. These statistical results can greatly help non-profit organisations adjust their projects and address shortcomings. Finally, it is also noticeable that the director pointed out that Taiwan lags behind Western countries in several aspects, such as animal protection, life education, and animal rights. Thus, the director emphasized the need to bridge this gap for young people interested in the field.

Second, the Animal Protection Association in Taiwan has launched two animal protection projects: the "Gou Laifu" and the "You Adopt, I Support" projects. To be more specific, the "Gou Laifu" project, which began in 2011, aims to create new life pathways for stray dogs. As the problem of stray dogs had not been effectively solved for a long time, this project emerged to break through the limitations of shelter capacity. The association rescues dogs from public shelters and places them in the Bali Conservation Farm of the association. After health care and affectionate training, the dogs are entrusted to rural foster families, mainly in the orchards in central and southern Taiwan. Meanwhile, the association trains volunteers to visit the foster families regularly every month to ensure that the dogs are well-cared for. Since August 2024, 21 "Happy Homes" have been established, and a total of 420 stray dogs have been fostered.

The other project is the "You Adopt, I Support" project. It was launched in February 2003, aiming to change the situation where a large number of stray dogs were living on the streets. A survey conducted by the Department of Veterinary Medicine of National Taiwan University showed that there were approximately 660,000 stray dogs at that time in August 2000. The association selects healthy and people-friendly stray dogs from public shelters and publishes their information on the website. The public can contribute to adoptions by donating 20 yuan per day. The dogs are first fostered at the Bali Conservation Farm, and adopters can visit them at any time or take them home for short-term care. The association assesses the capabilities and environments of foster families to ensure the quality of life of stray animals. This project has found new homes for 733 cats and dogs.

In summary, these two projects not only provide warm homes for stray animals but also ensure their health through follow-up services such as health checks and vaccinations. They provide a solid foundation for the animal protection causes in Taiwan.

3.5. Assessment on APA

To provide my assessment of APA, I will assess the Animal Protection Association in Taiwan based on three factors: funding, labour management, and public awareness.

APA shows that they have a relatively positive situation regarding the immediate impact of funding. With the integration of ESG-based corporate responsibility, APA has sufficient funding for them to implement the two major projects "Gou Laifu" and "You Adopt, I Support" projects, reusing animals and providing craing. Moreover, ESG-based corporate responsibility can help to sustain a certain level of funding in the long term. Although APA has a way to maintain its financing currently, it is significant that it can explore diverse funding sources to reduce risks when only relying on single financing.

APA has a challenge with a high labour substitution rate especially when the workforce is dominated by volunteers, which can affect the overall operation. For instance, workforce uncertainty can potentially affect stray animals in projects like "Gou Laifu" where volunteers need to visit foster families regularly. Additionally, a high labour substitution rate can be a concern in the long term, which can disrupt the operative efficiency and the health care of the animals in the organisation. APA can implement better volunteer training programs and increase employees' welfare to stabilize the workforce, leading to the success of animal protection in the long term.

APA can benefit from the good public awareness of animal protection from the young generation, with the progressive development of animal protection, more and more people will support and participate in voluntary work. However, on no account can we ignore that there are law and compliance gaps that need to be improved. In addition, APA promotes programs like "Prosperity with Dogs" with new interaction of online games and various activities, which can cultivate a culture of animal protection in the long term. In terms of future development, APA can promote more educational programmes towards the public and children and implement new online media to promote animal protection effectively, enhancing long-term protection for animals.

In conclusion, the Animal Protection Association in Taiwan scores high in funding, medium in labour management, and high in public awareness. APA has its strengths and areas of improvement in these key factors of funding, labour management, and public awareness, by improving these areas can enhance its effectiveness and create a larger impact on animal protection.

4. Conclusion

To conclude, the purpose of this dissertation is to assess the factors that can affect the effectiveness of animal protection from animal non-profit organisations. I will recap the key concepts and discoveries in the following essay: three key factors that affect the operation of non-profit organisations and the discoveries of non-profits from the research between Taiwan and the Netherlands.

First and foremost, three factors, which include Funding (Rank first), Labour management (Rank second), and Public Awareness (Rank third), are crucial for animal non-profit organizations to operate successfully and efficiently.

Specifically, funding plays a crucial role in sustaining animal non-profit organisations to operate successfully in the long term by adopting funding diversification, determining directly the operational ability and sustainability of an animal non-profit organisation; On the other hand, Labour management is vital in maintaining the quality of medical care and the key to the smooth operation of a non-profit organisation. It ranks after funding primarily because it is ineffective if there is a stable labour force but insufficient financial support or resources; Finally, Public awareness is essential for people to build a supportive mindset for animal protection, which is achieved through long-term or gradual improvement compared with funding and labour management. As a result, each three factors is essential for a non-profit to operate; it is also noticeable that when combining three factors, animal non-profits can achieve the optimum efficiency of protecting animals.

Second, the comparison between Taiwan and the Netherlands based on research and the Taiwan APA case study can conclude that Taiwan can learn from the Netherlands' animal legislative framework and approaches to enhance public awareness, and the Netherlands's non-profits can put efforts on long-term support for them and conducting more in-depth research to strengthen animal welfare. Specifically by looking at animal non-profits in the Netherlands benefit more from policies and societal support, while those in Taiwan face greater resource and implementation dilemmas.

Finally, based on the findings, concerns and questions in the future for the other factors that may impact the operation of animal non-profits, for instance, the economic crisis of inflation and the policy implemented by the government: it can impact the living cost of people, which triggers the deficiency of animal protection and increase in the number of stray animals. Additionally, if the government implemented the policy of restraining the investment or financial support to animal non-profit organisations, there would also be the risk of suffering a lack of funding, etc. These can be the direction to investigate in the future.

References

- [1] Carenzi, C., & Verga, M. (2009). Animal welfare: Review of the scientific concept and definition. *Italian Journal of Animal Science*, 8(1), 21-30. <https://doi.org/10.4081/ijas.2009.s1.21>
- [2] FASB. (2024). Accounting standards updates issued. *Financial Accounting Standards Board*. <https://www.fasb.org/standards/accounting-standard-updates>
- [3] Francione, G. (2012). *Animals property & the law*. Temple University Press.
- [4] Hsu, W. (2010). "One animal, with each side having its own interpretation": The virtual image and substance of the animal protection law system [Doctoral dissertation, National Taiwan University]. <https://hdl.handle.net/11296/w7asj7>
- [5] Hsu, Z. (2007). Domestic and abroad organization, management and education of animal shelter and improvement strategy of domestic animal shelter [Master's thesis, National Taiwan University]. <https://hdl.handle.net/11296/w7asj7>
- [6] Krol-Postma, F. (2021, June 30). Wijziging van de Wet dieren [Amendment of the Animal Law]. *Omgevingsweb*. <https://www.omgevingsweb.nl/nieuws/wijziging-van-de-wet-dieren/>
- [7] Maguire, K. A. (2016). Nonprofit financial assessment and research service learning: Evaluating the performance of an animal welfare nonprofit organization. *Cogent Business & Management*, 3(1), 1149958. <https://doi.org/10.1080/23311975.2016.1149958>
- [8] Marchant, J. N., Doyle, R., Hötzel, M. J., Iyasere, O. S., & Sinclair, M. (2023). Editorial: The emergence of animal welfare science and policy in Africa, Asia and Latin America. *Frontiers in Veterinary Science*, 10, 1171229. <https://doi.org/10.3389/fvets.2023.1171229>
- [9] Reeder, D. (2021). *Funding strategies for nonprofit animal shelter leaders* [Doctoral dissertation, Walden University].
- [10] Regan, D. (1980). *Utilitarianism and co-operation*. Oxford University Press.
- [11] Serpell, J. A., & Hsu, Y. (2016). Attitudes to dogs in Taiwan: A case study. In M. P. Mostowlansky (Ed.), *Companion animals in everyday life* (pp. 145-165). *Palgrave Macmillan* https://doi.org/10.1057/978-1-137-59572-0_10
- [12] Simnett, D. J. (2019). The political animal: The animal rights movement and public policy (Publication No. 138) [Doctoral dissertation, Nova Southeastern University].
- [13] Singer, P. (2015). *Writings on an ethical life*. Open Road Media.
- [14] Zhang, T. (2020). Advancing non-profit organizations through technology and informatization: An analysis on improving the underdeveloped animal shelters and rescues industry. *E3S Web of Conferences*, 218, 01047. <https://doi.org/10.1051/e3sconf/202021801047>