

WORLD CETACEAN ALLIANCE

England & Wales · Charity number 1160484

Details

Other names WCA

Status Registered

Legal form Charitable company

Company number [08603082](#)

Registered 2015-02-13

Register [View on the Charity Commission register](#)

Contact

Address Unit D
132-134 Albion Street
Southwick
Brighton
BN42 4DP

Phone +44 01273 355011

Email info@worldcetaceanalliance.org

Website www.worldcetaceanalliance.org

Activities

Objects: A) TO PROMOTE, BY MEANS THAT ARE EXCLUSIVELY CHARITABLE THE CONSERVATION AND PROTECTION OF CETACEANS (DOLPHINS, WHALES AND PORPOISES). BY ACTIVELY ASSISTING IN THE DEVELOPMENT OF COMMUNITY PROJECTS TO ALLEVIATE INJURY, SICKNESS, ILL-TREATMENT, NEGLECT OR THREAT TO ANIMALS AND THEIR ENVIRONMENT. B) TO ADVANCE PUBLIC EDUCATION, IN PARTICULAR BY PROVIDING EDUCATIONAL AND RESEARCH PROGRAMMES THAT RAISE PUBLIC AWARENESS BOTH NATIONALLY AND INTERNATIONALLY, OF THE PROBLEMS AND SOLUTIONS FACING CETACEANS AND THEIR NATURAL ENVIRONMENT INCLUDING BUT NOT LIMITED TO NATURAL HABITAT DEGRADATION, WELFARE CONCERNS, AND WILDLIFE LOSS.C) INVOLVE THE WIDEST POSSIBLE STAKEHOLDER COMMUNITY, ESPECIALLY THE GENERAL PUBLIC IN THE DECISION MAKING PROCESSES THAT LEAD TO THE PROTECTION OF CETACEANS, AND THEREBY ACTIVELY SEEK RECOGNITION AND INFLUENCE AS THE LARGEST INTERNATIONAL NETWORK OF EXPERTS AND ADVOCATES FOR CETACEANS.

Activities: Endangered Species and Data Deficient SpeciesWorld Whale Heritage SitesResponsible Whale Watching Standards

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Canada
- Portugal
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£91,433	£103,627	-	-
2023-12-31	£152,661	£147,294	-	-
2022-12-31	£129,539	£192,033	-	-
2021-12-31	£202,398	£174,755	-	-
2020-12-31	£158,976	£115,343	-	-

Trustees

Name	Role	Appointed
Ian Frederick lewis		2020-01-07
Jonathan Cutts		2021-12-21
Roger Mann		2013-04-04
Suzanne Rogers		2015-05-15
Titia Sjenitzer		2020-09-10

WORLD CETACEAN ALLIANCE

England & Wales - Charity number 1160484

Accounts

Charity registration number 1160484 (England and Wales)

Company registration number 08603082

WORLD CETACEAN ALLIANCE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

WORLD CETACEAN ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Honorary President	Mr Jean-Michel Cousteau
Trustees	Roger Mann Suzanne Rogers Ian Lewis Titia Sjenitzer Jonathan Cutts Alexandra Broekema (Appointed 20 January 2024)
Secretary	Roger Mann
Charity number	1160484
Company number	08603082
Registered office	Unit D, 132-134 Albion Street Southwick Brighton BN42 4DP
Independent examiner	Linda Dunford FCCA CTA Warner Wilde Limited Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF
Bankers	HSBC - Brighton 153 North Street Brighton East Sussex BN1 1SW

WORLD CETACEAN ALLIANCE

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WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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

Objectives and activities

Principal activity

The principal activity of the charity in the year under review was that of conserving and protecting cetaceans and their habitats.

Objects

The charity's objects as set out in the Articles of Association are:

- To promote, by means that are exclusively charitable and for public benefit, the conservation and protection of cetaceans (dolphins, whales and porpoises) by actively assisting in the development of community projects to alleviate injury, sickness, ill-treatment, neglect or threat to animals and their environment.
- To advance public education, in particular by providing educational and research programmes that raise public awareness both nationally and internationally, of the problems and solutions facing cetaceans and their natural environment including but not limited to natural habitat degradation, welfare concerns, and wildlife loss.

WCA's Vision

A world where cetaceans are free, where oceans thrive, and where communities care.

WCA's Mission

To protect cetaceans and their habitats through global collaboration.

WCA's Values

- To ensure that all our decisions and actions are guided by sound science, animal welfare and conservation principles and that the welfare of cetaceans is paramount.
- To ensure that all our policies and practices are founded on the highest ethical principles.
- To work in partnership and ensure that all our interactions with partners are fair, ethical, respectful and considered.
- To ensure that our values are never compromised in the pursuit of our objectives.
- To hold ourselves accountable for everything we do and every decision we make.

WCA's Strategic Goals

1. To be leaders in cetacean welfare and conservation and partner with any organisation, institution or government that is seeking positive change.
2. To develop and deliver powerful and effective campaigns, projects and advocacy for cetaceans and their habitats around the world.
3. To empower local people, communities, organisations to influence policies, attitudes and behaviours that will protect cetaceans and their habitats.
4. To foster collaboration and build capacity throughout our partnership and beyond.
5. To create an environment where all cetaceans are able to live free from cruelty, exploitation and suffering, with no need to be rescued from captivity.
6. To promote and inspire a sense of awe, connection and respect for cetaceans and their ocean habitats.
7. To transform our society to one where the importance of cetaceans and their habitats is ingrained.

Public Benefit statement

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

The Trustees, Staff, Partners and supporters continued to pursue the WCA's vision and values with the aim of protecting cetaceans and their environment around the globe.

For the WCA, 2024 was another year of further focus on its key objectives. The overall strategies remained largely in place and the WCA continued to move forward expanding its work and continuing to develop and deliver its principal objectives and projects.

These will again continue to evolve although the vision, mission, values and objectives of the WCA remain vital, reflecting fundamental areas of concern including climate change, habitat degradation and cetacean populations.

As reported last year, the WCA did see some important personnel changes. Harry Eckman, our CEO since 2021, tendered his resignation. Harry continued to diligently work his notice before leaving in February 2024. Following the appointment of Sophie Lewis as Interim CEO, the Board would like to acknowledge her dedication in successfully managing and driving the WCA during the year.

The Trustees are again pleased to acknowledge its appreciation for all the hard work during the year from the whole WCA Team.

Projects

The Whale Heritage Site programme continued to be a flagship project with further candidates for potential new sites being considered during the year. The year saw growth in the total number of designated sites to 11 with other sites in the pipeline. Once again it is hoped that in years to come this will remain a benchmark project bringing communities and the protection of local cetaceans together for the benefit of all. The World Animal Protection (WAP) grant remains instrumental in helping this project continue.

Planned changes to the Partner and certification scheme continued to be implemented by transitioning to a new 'Approved' scheme. Significant progress was made introducing the programme which should provide clarity and transparent benefits to the WCA Partners.

The importance of education continues to remain as one of the key missions for the WCA. The development and expansion of online courses, including the prevention of whale ship strikes, continued in 2024 with further online courses and collaborations developed. This will help to continue spreading awareness and knowledge about the marine issues the WCA endeavours to influence, as well as becoming a valuable source of regular income.

Other projects and collaborations developed including with Waterhaul. This saw the WCA working closely with Waterhaul to produce limited edition sunglasses. These were made from traceable plastic fishing nets recovered directly from entangled whales.

Further Partner engagement continued during the year and was well received. This included launching the new "Circle" platform for Partners and supporters. Further bulletins, webinars, personal meetings and the new look newsletter continued to build engagement, along with improvements to the WCA's social media profile.

WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Although the WCA continued to operate within limited resources across the year, the WCA remained stable. At year-end it saw total income of £91,433 (2023 £147,885). Total expenditure reduced to £103,627 (2023 £147,294).

The year-end total funds stood at -£9,409 (2023 £2,821).

As commented upon in previous reports, the Trustees continue to remain aware of the WCA's funding and cashflow structure and the associated risks. This is also reflected in the year end deficit of £9,409 in unrestricted funds (2023: -£9,573).

The trustees have prepared a detailed budget to 31 December 2026 which indicates a return to a positive reserves position. They are closely monitoring this and cashflow so action can be taken on a timely basis, if necessary. Based on this, the trustees believe it is appropriate to use the going concern basis for preparing the financial statements.

The WCA continues to remain dependent on a small number of large financial contributors. Over time the WCA is giving priority not only to growing, but also diversifying its income streams over broader and sustainable sources to mitigate the associated financial risks.

Reserves

The charity currently has negative reserves of £9,409. This has arisen due to unexpected expenditure during the year resulting in both a prior year and a current year adjustment. The charity has prepared detailed projections to 31 December 2026 which indicate a return to a positive reserves position. This includes a plan to bring Whale Watching partners in through the World Cetacean Alliance approved process which should generate additional income.

Ideally, the charity would maintain unrestricted reserves at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Roger Mann

Suzanne Rogers

Ian Lewis

Titia Sjenitzer

Jonathan Cutts

Alexandra Broekema

(Appointed 20 January 2024)

The Board of Trustees appoint new trustees, seeking opinion and advice from the CEO and internal Global Council which is an elected representation of our membership.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

The trustees' report was approved by the Board of Trustees.



.....
Roger Mann

Trustee

13 October 2025

Date:

WORLD CETACEAN ALLIANCE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WORLD CETACEAN ALLIANCE

I report to the trustees on my examination of the financial statements of World Cetacean Alliance (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Linda Dunford FCCA CTA

Warner Wilde Limited

Chartered Certified Accountants

4 Marigold Drive

Bisley

Surrey

GU24 9SF

Date:17/10/25

WORLD CETACEAN ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	11,076	68,081	79,157	26,541	116,196	142,737
Charitable activities	4	12,164	85	12,249	(4,344)	9,475	5,131
Investments	5	20	-	20	17	-	17
Other income	6	7	-	7	-	-	-
Total income		<u>23,267</u>	<u>68,166</u>	<u>91,433</u>	<u>22,214</u>	<u>125,671</u>	<u>147,885</u>
Expenditure on:							
Charitable activities	7	23,067	80,560	103,627	24,591	122,703	147,294
Total expenditure		<u>23,067</u>	<u>80,560</u>	<u>103,627</u>	<u>24,591</u>	<u>122,703</u>	<u>147,294</u>
Net income/(expenditure)		200	(12,394)	(12,194)	(2,377)	2,968	591
Transfers between funds		-	-	-	12,406	(12,406)	-
Other recognised gains and losses:							
Other losses	14	(36)	-	(36)	-	-	-
Net movement in funds	10	164	(12,394)	(12,230)	10,029	(9,438)	591
Reconciliation of funds:							
Fund balances at 1 January 2024		(9,573)	12,394	2,821	(19,602)	21,832	2,230
Fund balances at 31 December 2024		<u>(9,409)</u>	<u>-</u>	<u>(9,409)</u>	<u>(9,573)</u>	<u>12,394</u>	<u>2,821</u>

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

WORLD CETACEAN ALLIANCE

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023 as restated	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15		-		273
Current assets					
Debtors	16	1,398		645	
Cash at bank and in hand		17,364		16,299	
		<u>18,762</u>		<u>16,944</u>	
Creditors: amounts falling due within one year	17	<u>(28,171)</u>		<u>(14,396)</u>	
Net current (liabilities)/assets			<u>(9,409)</u>		<u>2,548</u>
Total assets less current liabilities			<u>(9,409)</u>		<u>2,821</u>
The funds of the charity					
Restricted income funds	20		-		12,394
Unrestricted funds	21		<u>(9,409)</u>		<u>(9,573)</u>
			<u>(9,409)</u>		<u>2,821</u>

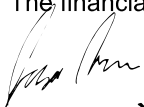
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 26 September 2025


.....

Roger Mann
Trustee

Company registration number 08603082 (England and Wales)

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

World Cetacean Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit D, 132-134 Albion Street, Southwick, Brighton, BN42 4DP.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

These financial statements are prepared on the going concern basis. The charity has a negative reserves position of £9,409 at the balance sheet date.

The trustees have prepared a detailed budget to 31 December 2026 which indicates a return to a positive reserves position. They are closely monitoring this and cashflow so action can be taken on a timely basis, if necessary. Based on this, the trustees believe it is appropriate to use the going concern basis for preparing the financial statements.

The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future,

1.3 Charitable funds

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

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

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

1.4 Income

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

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

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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

Income is deferred and shown as a creditor in the accounts to the extent that the invoiced amount relates to future accounting periods.

1.5 Expenditure

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	3 years straight line
Computers	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at the recoverable amount.

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	2,246	610	2,856	17,148	537	17,685
Grants	-	66,894	66,894	-	94,968	94,968
Membership fees	8,830	577	9,407	9,393	20,691	30,084
	<u>11,076</u>	<u>68,081</u>	<u>79,157</u>	<u>26,541</u>	<u>116,196</u>	<u>142,737</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants						
Sankalpa	-	-	-	-	10,000	10,000
World Animal Protection (WAP)	-	63,000	63,000	-	79,968	79,968
Enjoolata	-	-	-	-	5,000	5,000
Hurtigruten	-	3,894	3,894	-	-	-
	<u>-</u>	<u>66,894</u>	<u>66,894</u>	<u>-</u>	<u>94,968</u>	<u>94,968</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Ancillary trading income	152	-	152	211	-	211
Other income	12,012	85	12,097	(4,555)	9,475	4,920
	<u>12,164</u>	<u>85</u>	<u>12,249</u>	<u>(4,344)</u>	<u>9,475</u>	<u>5,131</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>20</u>	<u>17</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>7</u>	<u>-</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	84,166	108,541
Depreciation and impairment	274	539
Project, conference and course costs.	2,474	13,292
Insurance	228	573
Subscriptions	120	606
Consultancy fees	525	3,816
Motor, travel and subsistence	50	-
Telephone	472	648
Utilities	-	(23)
Sussex Dolphin repayment	7,363	-
	<u>95,672</u>	<u>127,992</u>
Grant funding of activities (see note 8)	790	7,963
Share of support and governance costs (see note 9)		
Support	4,027	8,411
Governance	3,138	2,928
	<u>103,627</u>	<u>147,294</u>
Analysis by fund		
Unrestricted funds	23,067	24,591
Restricted funds	80,560	122,703
	<u>103,627</u>	<u>147,294</u>

8 Grants payable

	2024 £	2023 £
Grants to institutions:		
Other	790	7,963
	<u>790</u>	<u>7,963</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Support costs allocated to activities

	2024	2023
	£	£
Operating lease charges	-	5,373
Computer and website expenses	4,153	2,221
Expenses	(126)	817
Governance costs	3,138	2,928
	<u>7,165</u>	<u>11,339</u>
Analysed between:		
Charitable activities	<u>7,165</u>	<u>11,339</u>

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,042	1,950
Depreciation of owned tangible fixed assets	274	539
Operating lease charges	-	5,373
	<u>2,316</u>	<u>7,862</u>

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>3</u>	<u>5</u>
Employment costs		
	2024	2023
	£	£
Wages and salaries	81,205	97,452
Social security costs	1,375	8,242
Other pension costs	1,586	2,847
	<u>84,166</u>	<u>108,541</u>

Key Management Personnel is comprised of the Chief Executive Officer and Chief Operating Officer roles. The total remuneration of Key Management Personnel in the year was £33,795 (2023: £51,267). This includes employer's pension and NI contributions and is before allocation of the employers NI allowance.

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Employees

(Continued)

There were 2 full-time employees and 4 part-time employees during the year.

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2024 £	2023 £
Aggregate compensation	33,795	51,267

13 Taxation

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

14 Other gains and losses

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) upon:		
Foreign exchange	36	-

15 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 January 2024	681	935	1,616
At 31 December 2024	681	935	1,616
Depreciation and impairment			
At 1 January 2024	454	888	1,342
Depreciation charged in the year	227	47	274
At 31 December 2024	681	935	1,616
Carrying amount			
At 31 December 2024	-	-	-
At 31 December 2023	227	46	273

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	753	-
Prepayments and accrued income	645	645
	<u>1,398</u>	<u>645</u>

17 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		-	1,151
Deferred income	18	25,968	4,098
Other creditors		65	6,890
Accruals		2,138	2,257
		<u>28,171</u>	<u>14,396</u>

18 Deferred income

	2024	2023
	£	£
Arising from Deferred membership income	<u>25,968</u>	<u>4,098</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	<u>25,968</u>	<u>4,098</u>
Movements in the year:		
Deferred income at 1 January 2024	4,098	1,606
Released from previous periods	(4,098)	(1,606)
Resources deferred in the year	<u>25,968</u>	<u>4,098</u>
Deferred income at 31 December 2024	<u>25,968</u>	<u>4,098</u>

19 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>1,586</u>	<u>2,847</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Retirement benefit schemes

(Continued)

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

20 Restricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
	-	-	-	-	-
Breakaway Travel	4,278	-	(4,278)	-	-
World Animal Protection (WAP)	-	63,000	(63,000)	-	-
Hurtigruten	-	3,894	(3,894)	-	-
WAP (Whale Heritage Sites)	-	577	(577)	-	-
Research equipment	100	-	(100)	-	-
Dolphins Aren't Discard	526	398	(924)	-	-
Sussex Dolphin Project	7,490	297	(7,787)	-	-
	<u>12,394</u>	<u>68,166</u>	<u>(80,560)</u>	<u>-</u>	<u>-</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Breakaway Travel	4,278	-	-	-	4,278
World Animal Protection (WAP)	17,454	84,960	(102,414)	-	-
Research equipment	100	-	-	-	100
Dolphins Aren't Discard	-	516	10	-	526
Sussex Dolphin Project	-	24,475	(17,431)	446	7,490
Certification programme	-	15,720	(2,868)	(12,852)	-
	<u>21,832</u>	<u>125,671</u>	<u>(122,703)</u>	<u>(12,406)</u>	<u>12,394</u>

World Animal Protection: funding for whale heritage sites

Enjoolata: salary funding

Breakaway Travel: to contribute to the development innovative marine ecotourism in Europe.

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

24 Prior period adjustment

(Continued)

Changes to the balance sheet

	At 31 December 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Creditors due within one year			
Other creditors	(4,371)	(4,776)	(9,147)
Capital funds			
Income funds			
Restricted funds	17,756	(5,362)	12,394
Unrestricted funds	(10,159)	586	(9,573)
Total equity	7,597	(4,776)	2,821

Changes to the profit and loss account

	Period ended 31 December 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Charitable activities	9,907	(4,776)	5,131
Net movement in funds	5,367	(4,776)	591

WORLD CETACEAN ALLIANCE

England & Wales - Charity number 1160484

Accounts

Charity registration number 1160484

Company registration number 08603082 (England and Wales)

WORLD CETACEAN ALLIANCE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

WORLD CETACEAN ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Honorary President	Mr Jean-Michel Cousteau
Trustees	Roger Mann Suzanne Rogers Ian Lewis Titia Sjenitzer Jonathan Cutts
Secretary	Roger Mann
Charity number	1160484
Company number	08603082
Registered office	132-134 Albion Street Southwick Brighton BN42 4DP
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF
Bankers	HSBC - Brighton 153 North Street Brighton East Sussex BN1 1SW

WORLD CETACEAN ALLIANCE

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WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

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

Objectives and activities

Principal activity

The principal activity of the charity in the year under review was that of conserving and protecting cetaceans and their habitats.

Objects

The charity's objects as set out in the Articles of Association are:

- To promote, by means that are exclusively charitable and for public benefit, the conservation and protection of cetaceans (dolphins, whales and porpoises) by actively assisting in the development of community projects to alleviate injury, sickness, ill-treatment, neglect or threat to animals and their environment.
- To advance public education, in particular by providing educational and research programmes that raise public awareness both nationally and internationally, of the problems and solutions facing cetaceans and their natural environment including but not limited to natural habitat degradation, welfare concerns, and wildlife loss.

WCA's Vision

A world where cetaceans are free, where oceans thrive, and where communities care.

WCA's Mission

To protect cetaceans and their habitats through global collaboration.

WCA's Values

- To ensure that all our decisions and actions are guided by sound science, animal welfare and conservation principles and that the welfare of cetaceans is paramount.
- To ensure that all our policies and practices are founded on the highest ethical principles.
- To work in partnership and ensure that all our interactions with partners are fair, ethical, respectful and considered.
- To ensure that our values are never compromised in the pursuit of our objectives.
- To hold ourselves accountable for everything we do and every decision we make.

WCA's Strategic Goals

1. To be leaders in cetacean welfare and conservation and partner with any organisation, institution or government that is seeking positive change.
2. To develop and deliver powerful and effective campaigns, projects and advocacy for cetaceans and their habitats around the world.
3. To empower local people, communities, organisations to influence policies, attitudes and behaviours that will protect cetaceans and their habitats.
4. To foster collaboration and build capacity throughout our partnership and beyond.
5. To create an environment where all cetaceans are able to live free from cruelty, exploitation and suffering, with no need to be rescued from captivity.
6. To promote and inspire a sense of awe, connection and respect for cetaceans and their ocean habitats.
7. To transform our society to one where the importance of cetaceans and their habitats is ingrained.

WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Public Benefit statement

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Following the challenges of 2020 and 2021, the year saw one of consolidation and continued refocus as Harry Eckman (appointed as the new CEO in May 2021) and the management team refreshed the WCA's business plans. The overall strategies remained largely in place and the WCA continued to move forward expanding its work and continuing to develop and grow its principal objectives and projects.

This will again continue to evolve although the vision, mission, values and objectives of the WCA still remain vital, reflecting fundamental areas of concern including climate change, habitat degradation and cetacean populations both wild and captive.

As the WCA entered this new era, the Trustees acknowledge all the hard work from the Team, under the CEO's leadership.

Projects

The Whale Heritage Site programme continues to be a flagship project with candidates for potential new sites being considered during the year. It is hoped that further sites will be announced in 2023 and that in years to come this will remain a benchmark project bringing communities and the protection of local cetaceans together for the benefit of all. The World Animal Protection (WAP) grant remains instrumental in helping this project continue.

Comment was made in 2021 concerning the further review of whale watching certification and WCA membership. This continued during 2022 with changes planned for 2023 which will provide clarity and transparent benefits to the WCA Partners and supporters.

The importance of education continues to remain as one of the key missions for the WCA. The development and expansion of online courses including whale ship strikes continued with further online courses and collaborations developed and planned to go live in 2023. This will help to continue spreading awareness and knowledge about the marine issues the WCA endeavours to influence, as well as becoming a valuable source of regular income.

In addition to its projects, we are pleased to note progress in other areas. The 'By-catch' campaign was particularly successful attracting over 120,000 signatures. This support will be used to continue by-catch lobbying to try and bring this to a halt, particularly in British waters.

Other projects included updating of the on-line Partner Directory; a refresh of the website and on-line shop and the sale of a unique drawing very kindly donated by Richard Symonds.

Marketing of the WCA also benefited from the circulation of a new look newsletter, an improvement in the WCA's social media profile and vibrant promotional videos.

Financial review

Although the WCA continued to operate within limited resources, across the year, the WCA remained stable. As at the year-end it saw total income fall from £202,398 (2021) to £129,539. Total expenditure grew from £174,755 (2021) to £192,033. This was largely due to the timing of income receipts from World Animal Protection, loss of Sankalpa income and increased staff costs.

At the end of the year unrestricted reserves were in deficit by £19,602 (2021: surplus £14,446).

As commented upon in 2021, the Trustees continue to remain aware of the WCA's funding and cashflow structure and the associated risks. The WCA remains dependent on a small number of large financial contributors. Over time the WCA is striving to diversify and spread its income streams over broader and sustainable sources to address this.

WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves

Ideally, the charity would maintain unrestricted reserves at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. However, the charity has not yet been able to build any reserves.

Risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Roger Mann

Suzanne Rogers

Ian Lewis

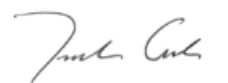
Titia Sjenitzer

Jonathan Cutts

The Board of Trustees appoint new trustees, seeking opinion and advice from the CEO and internal Global Council which is an elected representation of our membership.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



.....
Jonathan Cutts

Trustee

Date: ..26th September 2023.....

WORLD CETACEAN ALLIANCE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WORLD CETACEAN ALLIANCE

I report to the trustees on my examination of the financial statements of World Cetacean Alliance (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 27 September 2023

WORLD CETACEAN ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
	Notes					
Income from:						
Donations and legacies	3	33,478	53,622	87,100	45,367	138,835
Charitable activities	4	42,437	-	42,437	18,562	18,562
Investments	5	2	-	2	1	1
Total income		<u>75,917</u>	<u>53,622</u>	<u>129,539</u>	<u>63,930</u>	<u>202,398</u>
Expenditure on:						
Raising funds	6	-	-	-	364	364
Charitable activities	7	109,965	82,068	192,033	60,196	174,391
Total expenditure		<u>109,965</u>	<u>82,068</u>	<u>192,033</u>	<u>60,560</u>	<u>174,755</u>
Net (expenditure)/income for the year/						
Net movement in funds		(34,048)	(28,446)	(62,494)	3,370	27,643
Fund balances at 1 January 2022		14,446	50,278	64,724	11,076	37,081
Fund balances at 31 December 2022		<u>(19,602)</u>	<u>21,832</u>	<u>2,230</u>	<u>14,446</u>	<u>64,724</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORLD CETACEAN ALLIANCE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		612		403
Current assets					
Debtors	12	645		736	
Cash at bank and in hand		11,269		70,713	
		<u>11,914</u>		<u>71,449</u>	
Creditors: amounts falling due within one year	13	(10,296)		(7,128)	
Net current assets			1,618		64,321
Total assets less current liabilities			<u>2,230</u>		<u>64,724</u>
Income funds					
Restricted funds	15		21,832		50,278
Unrestricted funds - general			(19,602)		14,446
			<u>2,230</u>		<u>64,724</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ..26th September 2023.....



Jonathan Cutts
Trustee

Company registration number 08603082

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

World Cetacean Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is 132-134 Albion Street, Southwick, Brighton, BN42 4DP.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future,

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

Income is deferred and shown as a creditor in the accounts to the extent that the invoiced amount relates to future accounting periods.

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.5 Expenditure

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	3 years straight line
Computers	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at the recoverable amount.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

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

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	10,206	3,638	13,844	8,424	-	8,424
Grants receivable	4,800	49,984	54,784	18,857	138,468	157,325
Membership fees	18,472	-	18,472	18,086	-	18,086
	<u>33,478</u>	<u>53,622</u>	<u>87,100</u>	<u>45,367</u>	<u>138,468</u>	<u>183,835</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

(Continued)

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Grants receivable for core activities						
Fondation Club						
Mediterranee	-	-	-	4,191	-	4,191
Sankalpa	-	-	-	-	30,000	30,000
World Animal Protection (WAP)	-	39,984	39,984	-	98,468	98,468
Enjoolata	-	10,000	10,000	-	10,000	10,000
Ernest Kleinwort Charitable Trust	4,800	-	4,800	-	-	-
Job Retention scheme	-	-	-	14,666	-	14,666
	<u>4,800</u>	<u>49,984</u>	<u>54,784</u>	<u>18,857</u>	<u>138,468</u>	<u>157,325</u>

4 Charitable activities

	2022 £	2021 £
Ancillary trading income	402	388
Other income	42,035	18,174
	<u>42,437</u>	<u>18,562</u>

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	<u>2</u>	<u>1</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Raising funds

	Total	Unrestricted funds general
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Advertising	-	364
	<u>-</u>	<u>364</u>
	<u>-</u>	<u>364</u>

7 Charitable activities

	2022	2021
	£	£
Staff costs	129,630	124,264
Depreciation and impairment	472	245
Project, conference and course costs	20,705	24,952
Donations - campaign contributions	-	10
Insurance	377	303
Subscriptions	2,152	445
Consultancy fees	17,657	-
Motor, travel and subsistence	623	-
Telephone	799	1,196
Utilities	649	710
Entertainment	-	253
	<u>173,064</u>	<u>152,378</u>
Share of support costs (see note 8)	15,927	17,361
Share of governance costs (see note 8)	3,042	4,652
	<u>192,033</u>	<u>174,391</u>
	<u>192,033</u>	<u>174,391</u>
Analysis by fund		
Unrestricted funds - general	109,965	60,196
Restricted funds	82,068	114,195
	<u>192,033</u>	<u>174,391</u>
	<u>192,033</u>	<u>174,391</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Operating lease charges	9,752	-	9,752	9,685	-	9,685
Computer and website expenses	2,890	-	2,890	2,701	-	2,701
Sundries	12	-	12	29	-	29
Office supplies	-	-	-	481	-	481
Rates	-	-	-	1,843	-	1,843
Staff training Expenses	1,525	-	1,525	-	-	-
	1,748	-	1,748	2,622	-	2,622
Independent Examiner fee	-	1,890	1,890	-	1,800	1,800
Accountancy	-	772	772	-	2,567	2,567
Bank and paypal charges	-	380	380	-	285	285
	<u>15,927</u>	<u>3,042</u>	<u>18,969</u>	<u>17,361</u>	<u>4,652</u>	<u>22,013</u>
Analysed between Charitable activities	<u>15,927</u>	<u>3,042</u>	<u>18,969</u>	<u>17,361</u>	<u>4,652</u>	<u>22,013</u>

Governance costs includes Independent Examination fees of £1,890 (2021- £1,800).

9 Trustees

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

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Employees

Number of employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
6	6

Employment costs

	2022 £	2021 £
Wages and salaries	120,818	115,864
Social security costs	5,398	5,608
Other pension costs	3,414	2,792
	<u>129,630</u>	<u>124,264</u>

Key Management Personnel is comprised of the Chief Executive Officer and Chief Operating Officer roles. The total remuneration of Key Management Personnel in the year was £55,233. This includes employer's pension and NI contributions and is before allocation of the employers NI allowance.

There were 2 full-time employees and 4 part-time employees during the year.

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

11 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 January 2022	-	735	735
Additions	681	-	681
At 31 December 2022	<u>681</u>	<u>735</u>	<u>1,416</u>
Depreciation and impairment			
At 1 January 2022	-	332	332
Depreciation charged in the year	227	245	472
At 31 December 2022	<u>227</u>	<u>577</u>	<u>804</u>
Carrying amount			
At 31 December 2022	<u>454</u>	<u>158</u>	<u>612</u>
At 31 December 2021	<u>-</u>	<u>403</u>	<u>403</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	645	736
	<u>645</u>	<u>736</u>

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
	Notes	
Other taxation and social security	1,742	2,132
Deferred income	1,606	1,399
Other creditors	2,614	1,297
Accruals	4,334	2,300
	<u>10,296</u>	<u>7,128</u>

14 Deferred income

	2022	2021
	£	£
Arising from Deferred membership income	1,606	1,399
	<u>1,606</u>	<u>1,399</u>

Deferred income is included in the financial statements as follows:

	2022	2021
	£	£
Deferred income is included within:		
Current liabilities	1,606	1,399
	<u>1,606</u>	<u>1,399</u>
Movements in the year:		
Deferred income at 1 January 2022	1,399	3,741
Released from previous periods	(1,399)	(3,741)
Resources deferred in the year	1,606	1,399
	<u>1,606</u>	<u>1,399</u>
Deferred income at 31 December 2022	<u>1,606</u>	<u>1,399</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2022
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Breakaway Travel	4,278	-	-	4,278	-	-	4,278
World Animal Protection (WAP)	11,727	98,468	(64,195)	46,000	39,984	(68,530)	17,454
Enjoolata	10,000	10,000	(20,000)	-	10,000	(10,000)	-
Sankalpa	-	30,000	(30,000)	-	-	-	-
Research equipment Dolphins Aren't Discard	-	-	-	-	1,500	(1,400)	100
Charismatic Encounters	-	-	-	-	388	(388)	-
	-	-	-	-	1,750	(1,750)	-
	<u>26,005</u>	<u>138,468</u>	<u>(114,195)</u>	<u>50,278</u>	<u>53,622</u>	<u>(82,068)</u>	<u>21,832</u>

World Animal Protection: funding for whale heritage sites

Enjoolata: salary funding

Breakaway Travel: to contribute to the development innovative marine ecotourism in Europe.

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	612	-	612	403	-	403
Current assets/ (liabilities)	(20,214)	21,832	1,618	14,043	50,278	64,321
	<u>(19,602)</u>	<u>21,832</u>	<u>2,230</u>	<u>14,446</u>	<u>50,278</u>	<u>64,724</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

17 Operating lease commitments

Lessee

The lease for the premises is for 3 years from 12 August 2020. Break clause after 1 year with 6 months notice.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	6,000	9,600
Between two and five years	-	6,000
	<u>6,000</u>	<u>15,600</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2022 £	2021 £
Aggregate compensation	55,233	48,206
	<u>55,233</u>	<u>48,206</u>

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Consultancy	
	2022 £	2021 £
Other related parties	-	150
	<u>-</u>	<u>150</u>

2021: One trustee was paid for a discrete piece of consultancy work as discussed and agreed by the other trustees.

WORLD CETACEAN ALLIANCE

England & Wales - Charity number 1160484

Accounts

Charity registration number 1160484

Company registration number 08603082 (England and Wales)

WORLD CETACEAN ALLIANCE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

WORLD CETACEAN ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Honorary President	Mr Jean-Michel Cousteau
Trustees	Roger Mann Suzanne Rogers Ian Lewis Titia Sjenitzer Jonathan Cutts (Appointed 21 December 2021)
Secretary	Roger Mann
Charity number	1160484
Company number	08603082
Registered office	132-134 Albion Street Southwick Brighton BN42 4DP
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF
Bankers	HSBC - Brighton 153 North Street Brighton East Sussex BN1 1SW

WORLD CETACEAN ALLIANCE

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WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

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

Objectives and activities

Principal activity

The principal activity of the charity in the year under review was that of conserving and protecting cetaceans and their habitats.

Objects

The charity's objects as set out in the Articles of Association are:

- To promote, by means that are exclusively charitable and for public benefit, the conservation and protection of cetaceans (dolphins, whales and porpoises) by actively assisting in the development of community projects to alleviate injury, sickness, ill-treatment, neglect or threat to animals and their environment.
- To advance public education, in particular by providing educational and research programmes that raise public awareness both nationally and internationally, of the problems and solutions facing cetaceans and their natural environment including but not limited to natural habitat degradation, welfare concerns, and wildlife loss.

WCA's Vision

A world where cetaceans are free, where oceans thrive, and where communities care.

WCA's Mission

To protect cetaceans and their habitats through global collaboration.

WCA's Values

- To ensure that all our decisions and actions are guided by sound science, animal welfare and conservation principles and that the welfare of cetaceans is paramount.
- To ensure that all our policies and practices are founded on the highest ethical principles.
- To work in partnership and ensure that all our interactions with partners are fair, ethical, respectful and considered.
- To ensure that our values are never compromised in the pursuit of our objectives.
- To hold ourselves accountable for everything we do and every decision we make.

WCA's Strategic Goals

1. To be leaders in cetacean welfare and conservation and partner with any organisation, institution or government that is seeking positive change.
2. To develop and deliver powerful and effective campaigns, projects and advocacy for cetaceans and their habitats around the world.
3. To empower local people, communities, organisations to influence policies, attitudes and behaviours that will protect cetaceans and their habitats.
4. To foster collaboration and build capacity throughout our partnership and beyond.
5. To create an environment where all cetaceans are able to live free from cruelty, exploitation and suffering, with no need to be rescued from captivity.
6. To promote and inspire a sense of awe, connection and respect for cetaceans and their ocean habitats.
7. To transform our society to one where the importance of cetaceans and their habitats is ingrained.

WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Public Benefit statement

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

As the world emerged from the global pandemic, the year continued to provide the WCA with on-going challenges. As with 2020, despite these, the WCA was able to continue to move forward maintaining its work and continuing to develop and grow its principal projects.

The year may also be described as one of transition. Following the announcement last year that Dylan Walker would be stepping down as CEO, in May 2021 Harry Eckman was formally appointed as his successor. Dylan was a defining influence without who's dedication and drive the WCA would simply not be where it is today.

As the WCA enters a new era, the Trustees are delighted to welcome Harry as his successor whose experience and expertise has already been influential.

Against this background the WCA has refocused its strategy looking forward for the next 10 years. This will continue to evolve and 'in a race against time', the vision, mission, values and objectives reflect fundamental areas of concern including climate change, habitat degradation and cetacean populations both wild and captive.

The Whale Heritage Sites continue to be a flagship project and have expanded further with its 5th site being designated in South Africa's Algoa Bay. We hope that in years to come this will remain a benchmark project that brings communities and the protection of local cetaceans together providing a benefit to all. The World Animal Protection (WAP) grant remains instrumental in helping this project continue.

Comment was made in 2020 concerning the further development and implementation of whale watching certification. This continued during 2021 and will remain an area of further review the aim of which is to provide clarity and transparent benefits to the WCA Partners and supporters.

The importance of education remains as one of the key missions for the WCA. The development and expansion of online courses including whale ship strikes continued with further online courses and collaborations planned for 2022. This will help to continue spreading awareness and knowledge about the marine issues the WCA endeavours to resolve, as well as becoming a valuable source of income.

Financial review

Although the WCA continues to operate within limited resources, against a challenging year, it saw its total income grow from £158,976 (2020) to £202,398. Total expenditure also grew from £115,343 (2020) to £174,755 largely due to increased staff costs following the appointment of 3 new employees.

At the end of the year unrestricted reserves stood at £14,446 (2020 £11,076).

As we look forward, the Trustees remain aware of the WCA's funding and cashflow structure and will continue to work closely with the charity, after what has been an unprecedented period, to explore this area further.

Reserves

Ideally, the charity would maintain unrestricted reserves at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. However, the charity is still a fledgling charity and has not yet been able to build any reserves.

Risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Roger Mann

Suzanne Rogers

Ian Lewis

Titia Sjenitzer

Jonathan Cutts

(Appointed 21 December 2021)

The Board of Trustees appoint new trustees, seeking opinion and advice from the CEO and internal Global Council which is an elected representation of our membership.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Roger Mann

Trustee

Date: 20th September 2022.....

WORLD CETACEAN ALLIANCE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WORLD CETACEAN ALLIANCE

I report to the trustees on my examination of the financial statements of World Cetacean Alliance (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 21 September 2022

WORLD CETACEAN ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
Income from:						
Donations and legacies	3	45,367	138,468	183,835	79,206	143,984
Charitable activities	4	18,562	-	18,562	14,991	14,991
Investments	5	1	-	1	-	1
Total income		<u>63,930</u>	<u>138,468</u>	<u>202,398</u>	<u>94,198</u>	<u>158,976</u>
Expenditure on:						
Raising funds	6	364	-	364	-	120
Charitable activities	7	60,196	114,195	174,391	38,773	115,223
Total expenditure		<u>60,560</u>	<u>114,195</u>	<u>174,755</u>	<u>38,773</u>	<u>115,343</u>
Net income for the year/ Net movement in funds		3,370	24,273	27,643	26,005	43,633
Fund balances at 1 January 2021		11,076	26,005	37,081	(6,552)	(6,552)
Fund balances at 31 December 2021		<u><u>14,446</u></u>	<u><u>50,278</u></u>	<u><u>64,724</u></u>	<u><u>26,005</u></u>	<u><u>37,081</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORLD CETACEAN ALLIANCE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		403		173
Current assets					
Debtors	12	736		9,468	
Cash at bank and in hand		70,713		48,197	
		<u>71,449</u>		<u>57,665</u>	
Creditors: amounts falling due within one year	13	<u>(7,128)</u>		<u>(20,757)</u>	
Net current assets			64,321		36,908
Total assets less current liabilities			<u>64,724</u>		<u>37,081</u>
Income funds					
Restricted funds	15	50,278		26,005	
Unrestricted funds - general		14,446		11,076	
		<u>64,724</u>		<u>37,081</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ...20th September 2022.....



.....
Roger Mann
Trustee

Company registration number 08603082

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

World Cetacean Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is 132-134 Albion Street, Southwick, Brighton, BN42 4DP.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future,

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

Income is deferred and shown as a creditor in the accounts to the extent that the invoiced amount relates to future accounting periods.

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.5 Expenditure

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years Straight Line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at the recoverable amount.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

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

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	8,424	-	8,424	21,292	12,500	33,792
Grants receivable	18,857	138,468	157,325	49,225	52,278	101,503
Membership fees	18,086	-	18,086	8,689	-	8,689
	<u>45,367</u>	<u>138,468</u>	<u>183,835</u>	<u>79,206</u>	<u>64,778</u>	<u>143,984</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

(Continued)

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Grants receivable for core activities						
Breakaway Travel	-	-	-	-	4,278	4,278
Fondation Club Mediterranee	4,191	-	4,191	-	-	-
Sankalpa	-	30,000	30,000	-	-	-
World Animal Protection (WAP)	-	98,468	98,468	-	38,000	38,000
The Sussex Community Foundation	-	-	-	5,000	-	5,000
Enjoolata	-	10,000	10,000	-	10,000	10,000
Brighton & Hove Council Job Retention scheme	-	-	-	11,663	-	11,663
	14,666	-	14,666	32,562	-	32,562
	<u>18,857</u>	<u>138,468</u>	<u>157,325</u>	<u>49,225</u>	<u>52,278</u>	<u>101,503</u>

4 Charitable activities

	2021 £	2020 £
Ancillary trading income	388	11,165
Other income	18,174	3,826
	<u>18,562</u>	<u>14,991</u>

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	<u>1</u>	<u>1</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Advertising	364	120
	<u>364</u>	<u>120</u>

7 Charitable activities

	2021 £	2020 £
Staff costs	124,264	86,307
Depreciation and impairment	245	87
Project, conference and course costs	24,952	12,954
Donations - campaign contributions	10	-
Insurance	303	242
Subscriptions	445	3,132
Motor, travel and subsistence	-	156
Telephone	1,196	1,310
Utilities	710	104
Other staff costs	-	424
Entertainment	253	143
	<u>152,378</u>	<u>104,859</u>
Share of support costs (see note 8)	17,361	7,415
Share of governance costs (see note 8)	4,652	2,949
	<u>174,391</u>	<u>115,223</u>
Analysis by fund		
Unrestricted funds - general	60,196	76,450
Restricted funds	114,195	38,773
	<u>174,391</u>	<u>115,223</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8 Support costs	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Operating lease charges	9,685	-	9,685	4,874	-	4,874
Computer and website expenses	2,701	-	2,701	1,928	-	1,928
Sundries	29	-	29	24	-	24
Office supplies	481	-	481	217	-	217
Rates	1,843	-	1,843	78	-	78
Staff training Expenses	-	-	-	294	-	294
	2,622	-	2,622	-	-	-
Independent Examiner fee	-	1,800	1,800	-	1,224	1,224
Accountancy	-	2,567	2,567	-	666	666
Bank and paypal charges	-	285	285	-	684	684
Late filing penalty	-	-	-	-	375	375
	<u>17,361</u>	<u>4,652</u>	<u>22,013</u>	<u>7,415</u>	<u>2,949</u>	<u>10,364</u>
Analysed between Charitable activities	<u>17,361</u>	<u>4,652</u>	<u>22,013</u>	<u>7,415</u>	<u>2,949</u>	<u>10,364</u>

Governance costs includes Independent Examination fees of £1,800 (2020- £1,224).

9 Trustees

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

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
6	3

Employment costs

	2021 £	2020 £
Wages and salaries	115,864	78,101
Social security costs	5,608	3,208
Other pension costs	2,792	4,998
	<u>124,264</u>	<u>86,307</u>

Key Management Personnel is comprised of the Chief Executive Officer and Chief Operating Officer roles.

There were 2 full-time employees and 4 part-time employees during the year.

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

11 Tangible fixed assets

	Computers £
Cost	
At 1 January 2021	260
Additions	475
At 31 December 2021	<u>735</u>
Depreciation and impairment	
At 1 January 2021	87
Depreciation charged in the year	245
At 31 December 2021	<u>332</u>
Carrying amount	
At 31 December 2021	<u>403</u>
At 31 December 2020	<u>173</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	-	9,071
Prepayments and accrued income	736	397
	<u>736</u>	<u>9,468</u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
	Notes	
Other taxation and social security	2,132	5,124
Deferred income	1,399	3,741
Other creditors	1,297	8,067
Accruals	2,300	3,825
	<u>7,128</u>	<u>20,757</u>

14 Deferred income

	2021	2020
	£	£
Other deferred income	1,399	3,741

Deferred income is included in the financial statements as follows:

	2021	2020
	£	£
Deferred income is included within:		
Current liabilities	1,399	3,741
Movements in the year:		
Deferred income at 1 January 2021	3,741	8,144
Released from previous periods	(3,741)	(8,144)
Resources deferred in the year	1,399	3,741
Deferred income at 31 December 2021	<u>1,399</u>	<u>3,741</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended ¹	Balance at January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£
Breakaway Travel	4,278	-	4,278	-	-	4,278
World Animal Protection (WAP)	38,000	(26,273)	11,727	98,468	(64,195)	46,000
Enjoolata	10,000	-	10,000	10,000	(20,000)	-
Sankalpa	12,500	(12,500)	-	30,000	(30,000)	-
	<u>64,778</u>	<u>(38,773)</u>	<u>26,005</u>	<u>138,468</u>	<u>(114,195)</u>	<u>50,278</u>

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	403	-	403	173	-	173
Current assets/ (liabilities)	14,043	50,278	64,321	10,903	26,005	36,908
	<u>14,446</u>	<u>50,278</u>	<u>64,724</u>	<u>11,076</u>	<u>26,005</u>	<u>37,081</u>

17 Operating lease commitments

Lessee

The lease for the premises is for 3 years from 12 August 2020. Break clause after 1 year with 6 months notice.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	9,600	9,600
Between two and five years	6,000	15,600
	<u>15,600</u>	<u>25,200</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

17 Operating lease commitments (Continued)

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2021 £	2020 £
Aggregate compensation	48,206	40,268

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Consultancy 2021 £	2020 £
Other related parties	150	-

During 2020 the company did not reimburse any expenses to trustees (2020: Nil). One trustee was paid for a discrete piece of consultancy work as discussed and agreed by the other trustees.

WORLD CETACEAN ALLIANCE

England & Wales - Charity number 1160484

Accounts

Charity Registration No. 1160484

Company Registration No. 08603082 (England and Wales)

WORLD CETACEAN ALLIANCE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

WORLD CETACEAN ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Honorary President	Mr Jean-Michel Cousteau
Trustees	Roger Mann Suzanne Rogers Ian Lewis (Appointed 7 January 2020)
Secretary	Roger Mann
Charity number	1160484
Company number	08603082
Registered office	132-134 Albion Street Southwick Brighton BN42 4DP
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF
Bankers	HSBC - Brighton 153 North Street Brighton East Sussex BN1 1SW

WORLD CETACEAN ALLIANCE

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Balance sheet	6
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WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

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

Objectives and activities

Principal activity

The principal activity of the charity in the year under review was that of conserving and protecting cetaceans and their habitats.

Objects

The charity's objects as set out in the Articles of Association are:

- To promote, by means that are exclusively charitable and for public benefit, the conservation and protection of cetaceans (dolphins, whales and porpoises) by actively assisting in the development of community projects to alleviate injury, sickness, ill-treatment, neglect or threat to animals and their environment.
- To advance public education, in particular by providing educational and research programmes that raise public awareness both nationally and internationally, of the problems and solutions facing cetaceans and their natural environment including but not limited to natural habitat degradation, welfare concerns, and wildlife loss.

WCA's Vision

A World where cetaceans are only found in the wild, are respected and fully protected, and live in sustainable habitats and in harmony with people everywhere.

WCA's Mission

Through cooperation, the Partners of the World Cetacean Alliance aim to conserve and protect cetaceans and their habitats. By phasing out captivity and seeking to protect cetaceans in the world's oceans, seas and rivers, we are a global community of people who care for cetaceans, study and respect them.

WCA's Values

- Respect and acknowledge the experience, skills, opinions and autonomy of all our Partners, whether they are Individuals, For-Profit (whale watching companies) or Non Profit Organizations.
- Findings that are based on sound science.
- Collaborative work to build information resources that are valuable to our Partners and the wider stakeholder community working to protect cetaceans.
- Strong financial, logistical, legal and political stability and support to ensure cetaceans are conserved for future generations.
- A spirit of cooperation and transparency in all our dealings.

WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

WCA's Strategic Goals

- To prevent the population reduction or extinction of any cetacean.
- To protect critical habitat including key breeding, feeding and migratory areas for cetaceans.
- To prevent humankind's deliberate or accidental killing of any cetacean.
- To raise the profile of the issues affecting cetaceans and their habitats through advocacy, publicity, public outreach and global information distribution.
- To promote responsible whale and dolphin watching as an opportunity to learn, inspire and educate, on trips that are as low impact as possible.
- To prevent any cetacean being held in captivity except for rehabilitation and sanctuary purposes.
- To work with governments, politicians, members of the public and industry to realize the Alliance's mission and to campaign publicly and through political offices as necessary.
- To encourage a global community of people who care for cetaceans and who learn about and respect them.
- To expand the capacity, knowledge and experience of our Partners to act effectively on behalf of cetaceans and their habitats by representing their interests and supporting their work.

Public Benefit statement

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The year provide us with plenty of challenges as the world went into pandemic lockdown. A lot of our partners were struggling so we introduced a membership fee moratorium, for several months. However despite the challenges, WCA was able to maintain its work and continue to develop and grow its principal projects.

The local Brighton project received a number of local grants and we were able to expand the volunteer team helping to deliver its objectives.

The Whale Heritage Site project with the introduction of a full time project manager was able to continue in strength with 3 more locations coming on board. We hope in the next few years this will be a bench mark project that brings communities and the protection of local cetaceans together providing a benefit to all. The World Animal Protection (WAP) grant was instrumental in helping this project continue.

The start of the year saw the increased development and implementation of our whale watching certification, encouraging our whale watching partners to self-audit against our whale watching guidelines. In the first few months there was a constant review and fine tuning of the project, particularly in regard to moving to a different fee paying scheme in line with the certification role out. As the year progressed we were able to bring clarity as more and more partners certified under the auditing scheme, demonstrating a success in the project.

Last year's partner survey highlighted the importance of education as one of the key missions for WCA. A new project sponsored by Noble Caledonia saw the development of an online course looking at ship strikes. We plan to bring more courses online that will help spread awareness and knowledge about the marine issues we try to resolve, as well as becoming another valuable income source towards ever more effective projects.

At the end of the year, Dylan Walker announced his wish to step down as CEO for WCA. Dylan has been CEO since the beginning and we simply would not be where we are today if it was for his dedication. Dylan will be staying with WCA but focussing on more project level work. We started looking for a replacement in earnest that will continue to drive WCA forward.

WORLD CETACEAN ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

(CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

WCA continues to operate with a small but dedicate staff team. We welcomed Steff Eaton as a part time office manager but having seen what she brought to the team upgrade her role to operation manager looking after the administration and day-to-day management of the organization, allowing Sophie to dedicate more of her time to project development.

In many ways 2020 was a year of external challenges and internal change and revaluation. For the first time in a couple of years we have managed to finish the year with a reserve surplus and are therefore in a strong position for continued growth and development.

Financial review

Financially, WCA is still operating with limited resources so is unable to carry out all the projects it hoped for. Our main source of income is from grants and income generation projects like the certification programmes.

At the end of the year the charity's unrestricted reserves stood at £12,403 (2019: £6,552 deficit). The charity is supported by it's creditors.

Reserves

Ideally, the charity would maintain unrestricted reserves at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. However, the charity is still a fledgling charity and has not yet been able to build any reserves.

Risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Roger Mann

Suzanne Rogers

Ian Lewis

(Appointed 7 January 2020)

The Board of Trustees appoint new trustees, seeking opinion and advice from the CEO and internal global council which is an elected representation of our membership.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Roger Mann

Trustee

Dated: 27th September 2021

WORLD CETACEAN ALLIANCE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WORLD CETACEAN ALLIANCE

I report to the trustees on my examination of the financial statements of World Cetacean Alliance (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

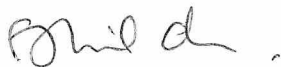
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 27 September 2021

WORLD CETACEAN ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
Income from:							
Donations and legacies	3	79,206	64,778	143,984	70,490	34,760	105,250
Charitable activities	4	14,991	-	14,991	19,843	-	19,843
Other trading activities	5	-	-	-	318	-	318
Investments	6	1	-	1	1	-	1
Total income		<u>94,198</u>	<u>64,778</u>	<u>158,976</u>	<u>90,652</u>	<u>34,760</u>	<u>125,412</u>
Expenditure on:							
Raising funds	7	120	-	120	1,812	-	1,812
Charitable activities	8	76,450	38,773	115,223	84,875	34,760	119,635
Total resources expended		<u>76,570</u>	<u>38,773</u>	<u>115,343</u>	<u>86,687</u>	<u>34,760</u>	<u>121,447</u>
Net income for the year/ Net movement in funds		17,628	26,005	43,633	3,965	-	3,965
Fund balances at 1 January 2020		(6,552)	-	(6,552)	(10,517)	-	(10,517)
Fund balances at 31 December 2020		<u>11,076</u>	<u>26,005</u>	<u>37,081</u>	<u>(6,552)</u>	<u>-</u>	<u>(6,552)</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORLD CETACEAN ALLIANCE

BALANCE SHEET

AS AT 31 DECEMBER 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		173		-
Current assets					
Debtors	14	9,468		2,336	
Cash at bank and in hand		48,197		5,663	
		<u>57,665</u>		<u>7,999</u>	
Creditors: amounts falling due within one year	15	<u>(20,757)</u>		<u>(14,551)</u>	
Net current assets/(liabilities)			36,908		(6,552)
Total assets less current liabilities			<u>37,081</u>		<u>(6,552)</u>
Income funds					
Restricted funds	17		26,005		-
Unrestricted funds - general			11,076		(6,552)
			<u>37,081</u>		<u>(6,552)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27th September 2021



Roger Mann
Trustee

Company Registration No. 08603082

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

World Cetacean Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is 132-134 Albion Street, Southwick, Brighton, BN42 4DP.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future,

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

Income is deferred and shown as a creditor in the accounts to the extent that the invoiced amount relates to future accounting periods.

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

1.5 Expenditure

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years Straight Line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at the recoverable amount.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

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

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	21,292	12,500	33,792	33,685	-	33,685
Grants receivable	49,225	52,278	101,503	13,600	34,760	48,360
Membership fees	8,689	-	8,689	23,205	-	23,205
	<u>79,206</u>	<u>64,778</u>	<u>143,984</u>	<u>70,490</u>	<u>34,760</u>	<u>105,250</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

(Continued)

Grants receivable for core activities

Breakaway Travel	-	4,278	4,278	-	12,760	12,760
Chalk Cliff Trust	-	-	-	3,000	-	3,000
Noble Caledonia	-	-	-	-	12,000	12,000
World Animal Protection (WAP)	-	38,000	38,000	-	10,000	10,000
The Sussex Community Foundation	5,000	-	5,000	10,000	-	10,000
Enjoolata	-	10,000	10,000	-	-	-
Sea Changers	-	-	-	600	-	600
Brighton & Hove Council	11,663	-	11,663	-	-	-
Job Retention scheme	32,562	-	32,562	-	-	-
	<u>49,225</u>	<u>52,278</u>	<u>101,503</u>	<u>13,600</u>	<u>34,760</u>	<u>48,360</u>

4 Charitable activities

	2020	2019
	£	£
Ancillary trading income	11,165	19,843
Other income	3,826	-
	<u>14,991</u>	<u>19,843</u>

5 Other trading activities

	Total	Unrestricted funds general
	2020	2019
	£	£
Shop income	-	318
	<u>-</u>	<u>318</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Interest receivable	1	1
	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
<u>Fundraising and publicity</u>		
Advertising	120	1,512
	<u> </u>	<u> </u>
<u>Trading costs</u>		
Shop purchases (net of stock in hand)	-	300
	<u> </u>	<u> </u>
	<u>120</u>	<u>1,812</u>
	<u> </u>	<u> </u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8 Charitable activities

	2020 £	2019 £
Staff costs	86,307	61,696
Depreciation and impairment	87	-
Project, conference and course costs	12,954	20,443
Insurance	242	1,315
Subscriptions	3,132	1,922
Motor, travel and subsistence	156	8,273
Telephone	1,310	1,439
Utilities	104	-
Other staff costs	424	3,326
Entertainment	143	359
	<u>104,859</u>	<u>98,773</u>
Grant funding of activities (see note 9)	-	513
Share of support costs (see note 10)	7,415	14,903
Share of governance costs (see note 10)	2,949	5,446
	<u>115,223</u>	<u>119,635</u>
Analysis by fund		
Unrestricted funds - general	76,450	84,875
Restricted funds	38,773	34,760
	<u>115,223</u>	<u>119,635</u>

9 Grants payable

	2019 £
Grants to institutions:	
Other	513
	<u>513</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Operating lease charges	4,874	-	4,874	6,000	-	6,000
Post and stationery	-	-	-	11	-	11
Repairs and maintenance	-	-	-	323	-	323
Computer and website expenses	1,928	-	1,928	2,936	-	2,936
Sundries	24	-	24	4,476	-	4,476
Office supplies	217	-	217	635	-	635
Rates	78	-	78	522	-	522
Staff training	294	-	294	-	-	-
Independent Examiner fee	-	1,224	1,224	-	1,200	1,200
Accountancy	-	666	666	-	232	232
Bank and paypal charges	-	684	684	-	4,014	4,014
Late filing penalty	-	375	375	-	-	-
	<u>7,415</u>	<u>2,949</u>	<u>10,364</u>	<u>14,903</u>	<u>5,446</u>	<u>20,349</u>
Analysed between Charitable activities	<u>7,415</u>	<u>2,949</u>	<u>10,364</u>	<u>14,903</u>	<u>5,446</u>	<u>20,349</u>

Governance costs includes Independent Examination fees of £1,224 (2019- £1,200).

11 Trustees

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

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12 Employees

Number of employees

The average monthly number of employees during the year was:

2020 Number	2019 Number
3	2

Employment costs

	2020 £	2019 £
Wages and salaries	78,101	56,818
Social security costs	3,208	3,341
Other pension costs	4,998	1,537
	<u>86,307</u>	<u>61,696</u>

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

13 Tangible fixed assets

	Computers £
Cost	
Additions	260
At 31 December 2020	<u>260</u>
Depreciation and impairment	
Depreciation charged in the year	87
At 31 December 2020	<u>87</u>
Carrying amount	
At 31 December 2020	<u>173</u>

14 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	9,071	2,071
Prepayments and accrued income	397	265
	<u>9,468</u>	<u>2,336</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

15 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Other taxation and social security		5,124	1,416
Deferred income	16	3,741	8,144
Other creditors		8,067	2,300
Accruals		3,825	2,691
		<u>20,757</u>	<u>14,551</u>

16 Deferred income

	2020 £	2019 £
Other deferred income	<u>3,741</u>	<u>8,144</u>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£
Breakaway Travel	-	-	4,278	-	4,278
World Animal Protection (WAP)	-	-	38,000	(26,273)	11,727
Enjoolate	-	-	10,000	-	10,000
Sankalpa	-	-	12,500	(12,500)	-
	<u>-</u>	<u>-</u>	<u>64,778</u>	<u>(38,773)</u>	<u>26,005</u>

WORLD CETACEAN ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

18 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	173	-	173	-	-	-
Current assets/ (liabilities)	10,903	26,005	36,908	(41,312)	34,760	(6,552)
	<u>11,076</u>	<u>26,005</u>	<u>37,081</u>	<u>(41,312)</u>	<u>34,760</u>	<u>(6,552)</u>

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2020 £	2019 £
Aggregate compensation	<u>40,268</u>	<u>37,450</u>