

**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

---

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

---

# WORLD CETACEAN ALLIANCE

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 16

---

# **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 dedicated 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 its creditors.

#### **Reserves**

Ideally, the charity would maintain unrestricted reserves at a level equivalent to between three and six months' 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: 27<sup>th</sup> 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).

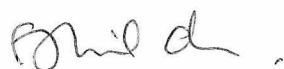
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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						
<b>Income from:</b>							
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
<b>Total income</b>		<u>94,198</u>	<u>64,778</u>	<u>158,976</u>	<u>90,652</u>	<u>34,760</u>	<u>125,412</u>
<b>Expenditure on:</b>							
Raising funds	7	<u>120</u>	<u>-</u>	<u>120</u>	<u>1,812</u>	<u>-</u>	<u>1,812</u>
Charitable activities	8	<u>76,450</u>	<u>38,773</u>	<u>115,223</u>	<u>84,875</u>	<u>34,760</u>	<u>119,635</u>
<b>Total resources expended</b>		<u>76,570</u>	<u>38,773</u>	<u>115,343</u>	<u>86,687</u>	<u>34,760</u>	<u>121,447</u>
<b>Net income for the year/ Net movement in funds</b>		17,628	26,005	43,633	3,965	-	3,965
Fund balances at 1 January 2020		<u>(6,552)</u>	<u>-</u>	<u>(6,552)</u>	<u>(10,517)</u>	<u>-</u>	<u>(10,517)</u>
<b>Fund balances at 31 December 2020</b>		<u><u>11,076</u></u>	<u><u>26,005</u></u>	<u><u>37,081</u></u>	<u><u>(6,552)</u></u>	<u><u>-</u></u>	<u><u>(6,552)</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 2020

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

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

### 7 Raising funds

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

# 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>
<b>Analysis by fund</b>		
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	<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 £
<b>Cost</b>	
Additions	260
At 31 December 2020	<u>260</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	87
At 31 December 2020	<u>87</u>
<b>Carrying amount</b>	
At 31 December 2020	<u>173</u>

### 14 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
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>