

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

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<b>Honorary President</b>	Mr Jean-Michel Cousteau
<b>Trustees</b>	Roger Mann Suzanne Rogers Ian Lewis Titia Sjenitzer Jonathan Cutts
<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

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# WORLD CETACEAN ALLIANCE

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# **WORLD CETACEAN ALLIANCE**

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

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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**

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### **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

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### 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**

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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 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	33,478	53,622	87,100	45,367	138,468	183,835
Charitable activities	4	42,437	-	42,437	18,562	-	18,562
Investments	5	2	-	2	1	-	1
<b>Total income</b>		<b>75,917</b>	<b>53,622</b>	<b>129,539</b>	<b>63,930</b>	<b>138,468</b>	<b>202,398</b>
<b>Expenditure on:</b>							
Raising funds	6	-	-	-	364	-	364
Charitable activities	7	109,965	82,068	192,033	60,196	114,195	174,391
<b>Total expenditure</b>		<b>109,965</b>	<b>82,068</b>	<b>192,033</b>	<b>60,560</b>	<b>114,195</b>	<b>174,755</b>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(34,048)</b>	<b>(28,446)</b>	<b>(62,494)</b>	<b>3,370</b>	<b>24,273</b>	<b>27,643</b>
Fund balances at 1 January 2022		14,446	50,278	64,724	11,076	26,005	37,081
<b>Fund balances at 31 December 2022</b>		<b>(19,602)</b>	<b>21,832</b>	<b>2,230</b>	<b>14,446</b>	<b>50,278</b>	<b>64,724</b>

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

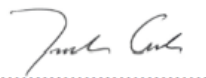
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

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

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### 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

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#### 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 £
<b>Grants receivable for core activities</b>						
Fondation Club	-	-	-	4,191	-	4,191
Mediterrannee	-	-	-	-	30,000	30,000
Sankalpa	-	-	-	-	-	-
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

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

### 7 Charitable activities

	<b>2022 £</b>	<b>2021 £</b>
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>
<b>Analysis by fund</b>		
Unrestricted funds - general	109,965	60,196
Restricted funds	82,068	114,195
	<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	1,525	-	1,525	-	-	-
Expenses	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 £
<b>Cost</b>			
At 1 January 2022	-	735	735
Additions	681	-	681
At 31 December 2022	<u>681</u>	<u>735</u>	<u>1,416</u>
<b>Depreciation and impairment</b>			
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>
<b>Carrying amount</b>			
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

	Notes	2022 £	2021 £
Other taxation and social security		1,742	2,132
Deferred income	14	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	1,606	1,399

# 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 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
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	-	-	-	-	1,500	(1,400)	100
Dolphins Aren't Discard	-	-	-	-	388	(388)	-
Charismatic Encounters	-	-	-	-	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	<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	<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.