

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		23,267	68,166	91,433	22,214	125,671	147,885
Expenditure on:							
Charitable activities	7	23,067	80,560	103,627	24,591	122,703	147,294
Total expenditure		23,067	80,560	103,627	24,591	122,703	147,294
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		(9,409)	-	(9,409)	(9,573)	12,394	2,821

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	
		18,762		16,944	
Creditors: amounts falling due within one year	17	(28,171)		(14,396)	
Net current (liabilities)/assets			(9,409)		2,548
Total assets less current liabilities			(9,409)		2,821
The funds of the charity					
Restricted income funds	20		-		12,394
Unrestricted funds	21		(9,409)		(9,573)
			(9,409)		2,821

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	<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 Number	2023 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

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	(9,573)	23,267	(23,067)	-	(36)	(9,409)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	(19,602)	22,214	(24,591)	12,406	-	(9,573)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	(9,409)	-	(9,409)
	<u> </u>	<u> </u>	<u> </u>
	(9,409)	-	(9,409)
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	273	-	273
Current assets/(liabilities)	(9,846)	12,394	2,548
	<u> </u>	<u> </u>	<u> </u>
	(9,573)	12,394	2,821
	<u> </u>	<u> </u>	<u> </u>

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

24 Prior period adjustment

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)
	<u> </u>	<u> </u>	<u> </u>
 Capital funds			
Income funds			
Restricted funds	17,756	(5,362)	12,394
Unrestricted funds	(10,159)	586	(9,573)
	<u> </u>	<u> </u>	<u> </u>
Total equity	7,597	(4,776)	2,821
	<u> </u>	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	5,367	(4,776)	591
	<u> </u>	<u> </u>	<u> </u>