

ATLANTIC WHALE AND DOLPHIN FOUNDATION

England & Wales · Charity number 1167109

Details

Other names AWDF

Status Registered

Legal form CIO

Registered 2016-05-16

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

Contact

Address Atlantic Whale and Dolphin Foundation
Pera Business Park
Nottingham Road
Melton Mowbray
Leicestershire
LE13 0PB

Phone 07725544821

Email ED@WHALENATION.ORG

Website www.whalenation.org

Activities

Objects: IN THE AREA OF LAND AND WATER BOUNDED BY THE NORTH AND SOUTH ATLANTIC OCEANS, TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL ISSUES ASSOCIATED WITH CETACEANS INCLUDING THOSE CONNECTED WITH CONSERVATION

Activities: Protection of cetaceans through education, conservation and research initiatives in area bounded by the Atlantic Oceans

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Belgium
- France
- Germany
- Ghana
- Greece
- Honduras
- Ireland
- Netherlands
- Northern Ireland
- Scotland
- Sierra Leone
- Spain
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	-	-	-	-
2024-02-29	£472,485	£469,662	-	-
2023-02-28	£389,180	£386,123	-	-
2022-02-28	£288,284	£429,414	-	-
2021-02-28	£114,300	£122,469	-	-
2020-02-29	£292,386	£261,043	-	-

Trustees

Name	Role	Appointed
ED BENTHAM	Chair	2017-08-25
CATHERINE ELIZABETH HIPKIN		2017-08-25
JOHN EDWARD WRIGHT		2017-08-25

ATLANTIC WHALE AND DOLPHIN FOUNDATION

England & Wales - Charity number 1167109

Accounts

ATLANTIC WHALE & DOLPHIN FOUNDATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 1 MARCH 2024

Risk Management

The Trustees continue to assess the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

Achievements and Performance

Achievement of objectives

Summer of 2023

The Season 2023-24 saw an improvement in activity although with a noticeable change, for the worse, in volunteer involvement and attitude. It also saw the tentative opening of activities further afield in Asia. In early 2023 we had promoted our volunteering and funded programmes extensively using newly developed on-line promotional techniques such as Team and Zoom etc. We again saw reduced uptake from UK students but offset by European students particularly from Holland, Germany, France and Belgium. We again had funding for FE students via Turing and continued problems with the administration of the Turing programme by Capita, the contractors appointed by Turing, persisted to the detriment of the programme.

The Turing scheme is similar to Erasmus but it enables UK students to study and do work placements in countries around the world, instead of just in countries in the EU. The Turing grant was broken down into Organisational Support, Travel Costs and Operational costs. Students were given the opportunity to undertake placements of varying lengths, 2 weeks & 4 weeks in Tenerife and 3 week placements in Sri Lanka, Vietnam, Thailand and other countries.

UK students of Further Education participating on the programme benefited hugely from the experience with a great many continuing to work with the Foundation helping in developing its programmes. As well as Animal Management and Tourism projects we also had Business, Photography, Media and Film students which greatly added to the activities and experiences generated.

Despite everything, the Charity delivered a hugely successful programme. Many students were kept on for over four weeks and many are still with the Charity. The Charity has built a strong corp of 'Heroes' who can and will drive the Charity's programmes forward. The Charity delivered its programmes in full despite the above mentioned difficulties

Principal funding sources and expenditure

Income

Eramus/Turing Funding

The Turing Scheme is a competitive grant funding scheme. It provides Grants to successful organisations to fund individuals undertaking education and training in the UK or overseas. It replaces the EU's flagship program, Eramus. which funded university and school exchanges, as well as work placements. The British Council administer both Erasmus and Turing funding for the UK Government.

Donations

This includes donations contributions from members of the public and volunteer contributions. This important source of income, mainly generated through volunteers and participating students was again held back because of the lack of appetite for public interaction.

Volunteer/ Educational groups

European volunteering picked up although volunteering from the UK remained stagnant. Two UK groups returned- Bangor university and UCB

Expenditure

True and Fair Eco Tourism CIC

True Fair Eco Tourism CIC is mandated by the Atlantic Whale & Dolphin Foundation to deliver the volunteer and funded programs in Tenerife.

Association Whalefund.

Association Whalefund is the AWdF's partner in Tenerife, a locally registered charitable association responsible for delivering its volunteer and student programmes on the island. 4

Tenerife costs

Expenditure in Tenerife accounts for the bulk of AWdF's outgoings. Expenditure was affected through several channels: Association Whalefund, a local charitable association, Ed Bentham operational trustee on the island facilitating operational costs, True Fair Eco Tourism CIC and AWdF direct.

Tenerife costs include:

Support for volunteers including accommodation, food, transport, logistics and equipment costs.

Flights

Accommodation costs in a small farmhouse in Trevejos and a larger complex of ten apartments in

Los Blanquitos.

Stipends and wages.

Equipment costs.

Transportation and travelling costs.

Chartering small boats.

Financial review

During the year the Charity had total incoming resources of £472, 488 and there was a net increase in funds of £2,823 The total restricted funds at the end of the period amounted to £nil. (2022: £Nil), and unrestricted funds (not designated for specific purposes) amounted to £2482

Plans for Future Years

The Trustees are committed to continue achieve the objectives of the Charity but know that to do so they will have to continue to seek funding from external sources who support the objectives of the Charity. The end of the pandemic will hopefully assist the Charity but keeping costs under control will also be crucial. A return to strenuous fundraising activities through a growing student and volunteering corp is essential.

On behalf of the Trustees

A handwritten signature in black ink, appearing to be 'Edwin Bentham', with a horizontal line extending to the right.

Edwin Bentham – Trustee

30/12/2024

ATLANTIC WHALE & DOLPHIN FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 1 MARCH 2024

In lieu of the Independent Examiners report on this set of Financial Accounts and as the vast bulk of transactions recorded relate to the management to Turing/Erasmus Funding we have again substituted their report to Turing/Capita for the corresponding period. This is partly to because of the impact on our liquidity caused by errors in communication by Turing and Capita and the consequent dramatic impact on our cash flow. As the periods involved are similar, we hope this is acceptable (if only to not incur substantial further costs for the same work).

On behalf of the Trustees

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Edwin Bentham – Trustee

30/12/2024



30 Nelson Street
Leicester LE1 7BA

Tel: 0116 279 5700
advice@somerbys.co.uk
www.somerbys.co.uk

Annual Certification of Atlantic Whale and Dolphin Foundation Expenditure for Grant Period Year 2023 - 2024.

The Turing Scheme APP – 4NWA69

Dear Sirs

Re: Atlantic Whale and Dolphin Foundation

This certificate is provided to Atlantic Whale and Dolphin Foundation to enable it to comply with the terms and conditions of the Grant Funding Agreement (GFA). We have obtained reasonable assurance that the expenditure, for which a grant of £319,417 for the year ending 31 August 2024 was paid. From this grant the Atlantic Whale and Dolphin Foundation incurred £319,417 and this was applied for the purposes intended by the TSA and the financial transactions conform to the GFA and list of objectives specified. Our work included examination, on a sample basis, of evidence relevant to the regularity and propriety of Atlantic Whale and Dolphin Foundation's income and expenditure.

In our opinion, having carried out our work in all material respects, the expenditure for the grant period 2023 - 24 and the grant conditions have been met and the grant has been spent for the intended purposes.

This report is made solely to Atlantic Whale and Dolphin Foundation to be provided to the TSA. Our work has been undertaken so that we might state to Atlantic Whale and Dolphin Foundation those matters we are required to state in a report and for no other purpose.



Somerbys Limited - Chartered Accountants


Directors: AM West FCA, MW Dockerty FCA FCCA

Managers: Mrs MD Oakley ATT(Fellow), Mrs CL Bayliss FCCA, A Stone ACCA

Registered In England: 5242197 Registered Office: 30 Nelson Street, Leicester, LE1 7BA

Yours faithfully

Signed by an independent external officer authorised to sign	
Date	16/12/2024
Signature	
Name of external auditor/accountant or equivalent (please print)	Alexander West For and on behalf of Somerbys Limited
Position in organisation	

Signed by a senior officer authorised to sign on behalf of Atlantic Whale and Dolphin Foundation	
Date	16/12/2024
Signature	
Name (please print)	Edwin Bentham
Position in organisation	Trustee

ATLANTIC WHALE & DOLPHIN FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT YEAR ENDED 1 MARCH 2024**

Current financial year

		Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
	Notes	£	£	£	£
Income from					
Charitable activities	2	43,523	428,937	472,460	389,060
Donations	2	25		25	120
		<hr/>	<hr/>	<hr/>	<hr/>
		43,548	428,937	472,485	389,180
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	3		469,662		386,123
Total expenditure			469,662	469,662	386,123
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		43,548	(40,725)	2823	3057
Transfer		(43,548)	43,548	-	-
Fund balance 2 March 2023			(342)	(342)	(3,399)
		<hr/>	<hr/>	<hr/>	<hr/>

Fund balance 1		2481	2481	(342)
March 2024				

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

All income and expenditure derives from continuing activities

ATLANTIC WHALE & DOLPHIN FOUNDATION

BALANCE SHEET

AS AT 1 MARCH 2024

	Notes	£	2024	£	2023
			£		£
Current Assets:					
Debtors	4			-	
Cash at bank and in hand		19,338		32,227	
<hr/>					
Creditors: amounts falling due within one year	5	(5295)		(5295)	
Net current assets			14,043		26,932
<hr/>					

Creditors: falling due after on year	6	(11,562)	(26,590)
		<hr/>	<hr/>
		2481	(342)
Income funds			
Restricted funds	7	-	-
Unrestricted funds		2481	(342)
Net liabilities		<hr/>	<hr/>
		2481	(342)
		<hr/>	<hr/>

The financial statements were approved by the Trustees on 20 December 2024 and signed on their behalf by:

Edwin Bentham – Trustee



30/12/2024

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES

YEAR ENDED 1 MARCH 2024

1. Accounting policies

Company information

Atlantic Whale & Dolphin Foundation is an unincorporated Charity. The offices are at Pera Business Park, Nottingham Road, Melton Mowbray, Leicestershire LE13 OPB.

1.1. Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the '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 (FRS102)' (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the charity.

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

1.2. Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3. Charitable funds

The charity maintains various types of funds as follows:

Restricted funds – Restricted funds represent grants and donations received which are allocated by the donor for specific purposes.

Unrestricted funds – Unrestricted funds represent income, which is expendable at the discretion of the trustees in the furtherance of the objects of the charity.

1.4. Incoming resources

All income is included in the Statement of Financial Activities (incorporating the Income and Expenditure account) when receivable. During the period income represents:

Grants receivable (including government grants); which are recognised in the year to which they relate.

Income received by way of donation and gifts; which is recognised in full on receipt. Where services or facilities have been donated and the benefit to the charity is reasonably quantifiable and measurable, the incoming resources have been recognised in the Statement of Financial Activities. The value placed on those donations is the price the charity estimates that it would pay in the open market for a service or facility of equivalent utility to the charity. The value of services provided by the volunteers is not included.

Donated services are recognised as they arise and are matched to the appropriate cost.

9

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES (CONTINUED)

YEAR ENDED 1 MARCH 2024

1 Accounting policies (continued)

1.5. Resources expended

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

Grants payable are charged in the year they become payable. Other resources expended are allocated directly to the particular activity where the cost relates to that activity. However, certain overhead and administrative costs are apportioned to each activity based on an estimate of staff time attributable to each activity.

All resources expended are accounted for on an accruals basis, and have been allocated to the heading that best describes the expenditure incurred, as described below:

Charitable activities; which are all the costs applied by the charity in undertaking its work to meet its charitable objectives.

1.6. Cash and cash equivalents

Cash and cash equivalents included cash in hand, deposits held at call with banks, other short-term liquid investments and original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. Income

Restricted income		
	2024 (£)	2023 (£)
Eramus/Turing programme	411,055	315,516
Unrestricted income		
Donations	25	
Charitable Purpose	43,523	73,478
Covid 19 Grant	-	-
Fair Earth Foundation	-	-
Lottery	-	-
	43,548	73,598

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES (CONTINUED)

YEAR ENDED 1 MARCH 2024

3. Expenditure

	2024 (£)	2023 (£)
Restricted expenditure		
True Fair Eco Tourism	271,578	273,752
Fair Earth Foundation	22,100	-
Association Whalefund	-	28,196
Tenerife and Asia	134,875	77,324
Travelling	11,214	-
Operational costs	-	-
Consultancy fees	-	-
Exchange rate movements	-	-
Administration	6,582	5,648
Accountancy	-	-
Stipends	-	-
Bank charges	185	626
Bank loan interest	5,294	5,294
	451,828	386,123

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES (CONTINUED)

YEAR ENDED 1 MARCH 2024

4. Debtors

	2024 (£)	2023 (£)
Eramus debtor	-	-
	-	-

5. Creditors – Amounts falling due within one year

Creditors – Amounts due within one year

Creditors – Amounts due within one year		
	2024 (£)	2023 (£)
Bank loan	5295	5295
Other creditors	-	-
Accruals	-	-
	5295	5295

6. Creditors – Amounts due after one year

Creditors – Amounts due after one year		
	2024 (£)	2023 (£)
Bank loan	21,295	26,590
	21,295	26,590

NOTES (CONTINUED)

YEAR ENDED 1 MARCH 2024

9 Contingent liabilities

The charity had no contingent liabilities at 1 March 2024.

ATLANTIC WHALE & DOLPHIN FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 1 MARCH 2024

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On behalf of the Trustees

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Edwin Bentham – Trustee

30/12/2024



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Position in organisation	

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Date	16/12/2024
Signature	
Name (please print)	Edwin Bentham
Position in organisation	Trustee

ATLANTIC WHALE AND DOLPHIN FOUNDATION

England & Wales - Charity number 1167109

Accounts

ATLANTIC WHALE & DOLPHIN FOUNDATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 1 MARCH 2023

Risk Management

The Trustees continue to assess the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

Achievements and Performance

Achievement of objectives

Summer of 2022

The Season 2022-23 was overshadowed, again, by Covid. In early 2022 we had promoted our volunteering and funded programmes extensively using newly developed on-line promotional techniques such as Team and Zoom etc. Our target audience, - university students- were very receptive and we were heavily oversubscribed. Unfortunately, the continued stress of lock down and remote working took its toll on our UK and Tenerife teams with the result we had to scale down our Summer programme heavily. The reality turned out to be an uptake in European students particularly from Holland, Germany, France and Belgium. We had funding for FE students via Turing and continued problems with the administration of the Turing programme by Capita, the contractors appointed by Turing, resulted in delayed student uptake and dramatically increased costs as we were forced to run the programme over the Summer.

Despite this the Charity strived to deliver its programmes albeit with a high turnover in the junior management team. and still incurring high levels of cost. It was important the get the Charity through this year and look forward to the opportunities in forthcoming years.

Summer of 2023

The principal focus of the Trustees over the last year was to deliver the Charity's objectives and not to scale down activities. This proved unfortunate because of the problems associated with the Turing/ Capita management of funds we accessed.

The Charity has worked successfully with the Erasmus programme for many years. This allowed students to study and gain work experience abroad in one of the EU's participating nations. Following Brexit, the UK replaced the Erasmus Programme with the Turing Scheme. The Turing Scheme commenced on 1 September 2021 and for the first six months to 31 March 2022 the programme continued to be managed by Ecorys, who had run the Erasmus programme. After six months Turing took over the full management of the programme. The result was chaos.

The Turing scheme is similar to Erasmus but it enables UK students to study and do work placements in countries around the world, instead of just in countries in the EU. The Turing grant was broken down into Organisational Support, Travel Costs and Operational costs. Students were given the opportunity to undertake placements of varying lengths, 2 weeks & 4 weeks in Tenerife and 3 week placements in Sri Lanka, Vietnam, Thailand and other countries.

The Charity was not able to deliver the programme in full but at great cost. Continuing problems with the administration of the Turing programme by Capita- high turnover of inexperienced staff, no defined line manager to connect with, total lack of communication with often diametrically conflicting emails being received on the same, missing payouts etc. all caused confusion, delays and increasing costs. In April we did not receive a requested payout and we determined to pull out of the programme because the delays necessitated would push us into the Summer season and dramatically increased costs. In response to this Capita quite literally pleaded with us not to pull out. The missing payment was put down to bureaucratic issues and rectified with the result that payment was received within hours. We were told the next payment would be £29,000 to be received early July. With this assurance we determined to complete the programme as we had been working with a great many students on their projects for many months and did not want to let them down. We committed reserve funds to cover the increased costs and deployed students to Tenerife, Vietnam, Thailand, Cambodia, Malaysia, Sri Lanka and Indonesia.

No funds arrived in July despite repeated chasing and in August we received only £1,596, not the £29,000 expected and budgeted for..and we had stretched ourselves to the absolute limit financially. It was a disaster. We managed to complete the programme although we had to reduce our activities in the field in the process. We have never received an explanation from Capita for the incorrect communication let alone an apology. They have lost the Turing funding going forward!

ATLANTIC WHALE & DOLPHIN FOUNDATION

TRUSTEES' ANNUAL REPORT (CONTINUED)

YEAR ENDED 1 MARCH 2023

Despite everything, the Charity delivered a hugely successful programme. Many students were kept on for over four weeks and many are still with the Charity. The Charity has built a strong corp of 'Heroes' who can and will drive the Charity's programmes forward. The Charity delivered its programmes in full despite the above mentioned difficulties

Principal funding sources and expenditure

Income

Eramus/Turing Funding

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Volunteer/ Educational groups

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ATLANTIC WHALE & DOLPHIN FOUNDATION

TRUSTEES' ANNUAL REPORT (CONTINUED)

YEAR ENDED 1 MARCH 2022

Tenerife costs

Expenditure in Tenerife accounts for the bulk of AWdF's outgoings. Expenditure was affected through several channels: Association Whalefund, a local charitable association, Ed Bentham operational trustee on the island facilitating operational costs, True Fair Eco Tourism CIC and AWdF direct.

Tenerife costs include:

Support for volunteers including accommodation, food, transport, logistics and equipment costs.

Flights

Accommodation costs in a small farmhouse in Trevejos and a larger complex of ten apartments in

Los Blanquitos.

Stipends and wages.

Equipment costs.

Transportation and travelling costs.

Chartering small boats.

Financial review

During the year the Charity had total incoming resources of £389180 (2022-£288,284) and there was a net increase in funds of (£3057. (2022 :((£141,130)) The total restricted funds at the end of the period amounted to £nil. (2022: £Nil), and unrestricted funds (not designated for specific purposes) amounted to £342 (deficit) (2021:(£ 3,399))

Plans for Future Years

The Trustees are committed to continue achieve the objectives of the Charity but know that to do so they will have to continue to seek funding from external sources who support the objectives of the Charity. The end of the pandemic will hopefully assist the Charity but keeping costs under control will also be crucial. A return to strenuous fundraising activities through a growing student and volunteering corp is essential.

On behalf of the Trustees

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Edwin Bentham – Trustee

13/12/2024

ATLANTIC WHALE & DOLPHIN FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 1 MARCH 2023

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On behalf of the Trustees

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Edwin Bentham – Trustee

13/12/2024



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Annual Certification of Atlantic Whale and Dolphin Foundation Expenditure for Grant Period Year 2022-2023

The turing scheme APP-OQUJTL

Somerby's Limited 30 Nelson Street Leicester, LE1 7BA

Dear Sirs


Re: Atlantic Whale and Dolphin Foundation

This certificate is provided to Atlantic Whale and Dolphin Foundation to enable it to comply with the terms and conditions of the Grant Funding Agreement (GFA). We have obtained reasonable assurance that the expenditure, for which a grant of £371,624 for the year ending 31st August 2023 was paid. From this grant the Atlantic Whale and Dolphin Foundation incurred £371,624 and this was applied for the purposes intended by the TSA and the financial transactions conform to the GFA and list of objectives specified. Our work included examination, on a sample basis, of evidence relevant to the regularity and propriety of Atlantic Whale and Dolphin Foundation's income and expenditure.

In our opinion, having carried out work in all material respects, the expenditure for the grant period 2022-2023 and the grant conditions have been met and the grant has been spent for the intended purposes.

This report is made solely to Atlantic Whale and Dolphin Foundation to be provided to the TSA. Our work has been undertaken so that we might state to Atlantic Whale and Dolphin Foundation those matters we are required to state in a report and for no other purpose.

Yours faithfully

Signed by an independent external officer authorised to sign	
Date	01/12/2023
Signature	
Name of accountant	Alexander West for and on behalf of Somerbys Limited

Position in organisation	Director
Signed by a senior officer authorised to sign on behalf of Atlantic Whale and Dolphin Foundation	
Date	07/12/2023
Signature	
Name (please print)	Edwin Bentham
Position in organisation	Chairman, Board of Trustees

ATLANTIC WHALE & DOLPHIN FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT YEAR ENDED 1 MARCH 2023**

Current financial year

		Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	Notes	£	£	£	£
Income from					
Charitable activities	2	73,544	315,516	389,060	274,949
Donations	2	120	-	120	13,335
		<hr/>	<hr/>	<hr/>	<hr/>
		73,664	315,516	389,180	288,284
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	3	-	386,123	386,123	429,414
Total expenditure		-	386,123	386,123	429,414
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		73,664	(70,607)	3057	(141,130)
Transfer		(73,664)	73,664	-	-
Fund balance 2 March 2022		-	(3,399)	(3,399)	137,731
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balance 1 March 2023		-	(342)	(342)	(3,399)
		<hr/>	<hr/>	<hr/>	<hr/>

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

All income and expenditure derives from continuing activities

ATLANTIC WHALE & DOLPHIN FOUNDATION

BALANCE SHEET

AS AT 1 MARCH 2022

	Notes	£	2023	£	2022
			£		£
Current Assets:					
Debtors	4	-		20,833	
Cash at bank and in hand		32,227		30,754	
				51,587	
<hr/>					
Creditors: amounts falling due within one year	5	(5295)		(23,170)	
<hr/>					
Net current assets			26,932		28,417
<hr/>					
Creditors: falling due after on year	6		(26,590)		(31,816)
<hr/>					
			(342)		(3,399)
<hr/>					
Income funds					
Restricted funds	7				-
Unrestricted funds			(342)		(3,399)
<hr/>					
Net liabilities			(342)		(3,399)
<hr/>					

The financial statements were approved by the Trustees on 20 February 2023 and signed on their behalf by:

Edwin Bentham – Trustee



13/12/2024

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES

YEAR ENDED 1 MARCH 2022

1. Accounting policies

Company information

Atlantic Whale & Dolphin Foundation is an unincorporated Charity. The offices are at Pera Business Park, Nottingham Road, Melton Mowbray, Leicestershire LE13 OPB.

1.1. Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the '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 (FRS102)' (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the charity.

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

1.2. Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3. Charitable funds

The charity maintains various types of funds as follows:

Restricted funds – Restricted funds represent grants and donations received which are allocated by the donor for specific purposes.

Unrestricted funds – Unrestricted funds represent income, which is expendable at the discretion of the trustees in the furtherance of the objects of the charity.

1.4. Incoming resources

All income is included in the Statement of Financial Activities (incorporating the Income and Expenditure account) when receivable. During the period income represents:

Grants receivable (including government grants); which are recognised in the year to which they relate.

Income received by way of donation and gifts; which is recognised in full on receipt. Where services or facilities have been donated and the benefit to the charity is reasonably quantifiable and measurable, the incoming resources have been recognised in the Statement of Financial Activities. The value placed on those donations is the price the charity estimates that it would pay in the open market for a service or facility of equivalent utility to the charity. The value of services provided by the volunteers is not included.

Donated services are recognised as they arise and are matched to the appropriate cost.

9

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES (CONTINUED)

YEAR ENDED 1 MARCH 2022

1 Accounting policies (continued)

1.5. Resources expended

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

Grants payable are charged in the year they become payable. Other resources expended are allocated directly to the particular activity where the cost relates to that activity. However, certain overhead and administrative costs are apportioned to each activity based on an estimate of staff time attributable to each activity.

All resources expended are accounted for on an accruals basis, and have been allocated to the heading that best describes the expenditure incurred, as described below:

Charitable activities; which are all the costs applied by the charity in undertaking its work to meet its charitable objectives.

1.6. Cash and cash equivalents

Cash and cash equivalents included cash in hand, deposits held at call with banks, other short-term liquid investments and original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. Income

Restricted income		
	2023 (£)	2022 (£)
Eramus/Turing programme	315,516	274,949
Unrestricted income		
Donations	120	5,558
Charitable Purpose	73,478	-
Covid 19 Grant	-	5,865
Fair Earth Foundation	-	1,910
Lottery	-	-
	73,598	13,333

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES (CONTINUED)

YEAR ENDED 1 MARCH 2022

3. Expenditure

	2023 (£)	2022 (£)
Restricted expenditure		
True Fair Eco Tourism	273,752	117,877
Fair Earth Foundation	-	84,500
Association Whalefund	28,196	63,916
Tenerife	77,324	94,847
Travelling	-	23,350
Operational costs	-	11,916
Consultancy fees	-	16,180
Exchange rate movements	-	1,128
Administration	5,648	5,747
Accountancy	-	2,400
Stipends	-	5,388
Bank charges	626	1,404
Bank loan interest	5,294	760
	386,123	429,413

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES (CONTINUED)

YEAR ENDED 1 MARCH 2022

4. Debtors

	2023 (£)	2022 (£)
Eramus debtor	-	20.833
	-	20.833

5. Creditors – Amounts falling due within one year

Creditors – Amounts due within one year

Creditors – Amounts due within one year		
	2023 (£)	2022 (£)
Bank loan	5295	7,620
Other creditors	-	12,232
Accruals	-	3,318
	5295	23,170

6. Creditors – Amounts due after one year

Creditors – Amounts due after one year		
	2023 (£)	2022 (£)
Bank loan	26,590	7,620
	26,590	31,816

NOTES (CONTINUED)

YEAR ENDED 1 MARCH 2023

9 Contingent liabilities

The charity had no contingent liabilities at 1 March 2023.

ATLANTIC WHALE & DOLPHIN FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 1 MARCH 2023

In lieu of the Independent Examiners report on this set of Financial Accounts and as the vast bulk of transactions recorded relate to the management to Turing/Erasmus Funding we have substituted their report to Turing/Capita for the corresponding period. This is partly to because of the impact on our liquidity caused by errors in communication by Turing and Capita and the consequent dramatic impact on our cash flow. As the periods involved are similar, we hope this is acceptable (if only to not incur substantial further costs for the same work).

On behalf of the Trustees

A handwritten signature in black ink, appearing to be 'Edwin Bentham', with a horizontal line extending to the right.

Edwin Bentham – Trustee

13/12/2024



30 Nelson Street
Leicester LE1 7BA

Tel: 0116 279 5700
Fax: 0116 279 5799
advice@somerbys.co.uk
www.somerbys.co.uk

Annual Certification of Atlantic Whale and Dolphin Foundation Expenditure for Grant Period Year 2022-2023

The turing scheme APP-OQUJTL

Somerby's Limited 30 Nelson Street Leicester, LE1 7BA

Dear Sirs


Re: Atlantic Whale and Dolphin Foundation

This certificate is provided to Atlantic Whale and Dolphin Foundation to enable it to comply with the terms and conditions of the Grant Funding Agreement (GFA). We have obtained reasonable assurance that the expenditure, for which a grant of £371,624 for the year ending 31st August 2023 was paid. From this grant the Atlantic Whale and Dolphin Foundation incurred £371,624 and this was applied for the purposes intended by the TSA and the financial transactions conform to the GFA and list of objectives specified. Our work included examination, on a sample basis, of evidence relevant to the regularity and propriety of Atlantic Whale and Dolphin Foundation's income and expenditure.

In our opinion, having carried out work in all material respects, the expenditure for the grant period 2022-2023 and the grant conditions have been met and the grant has been spent for the intended purposes.

This report is made solely to Atlantic Whale and Dolphin Foundation to be provided to the TSA. Our work has been undertaken so that we might state to Atlantic Whale and Dolphin Foundation those matters we are required to state in a report and for no other purpose.

Yours faithfully

Signed by an independent external officer authorised to sign	
Date	01/12/2023
Signature	
Name of accountant	Alexander West for and on behalf of Somerbys Limited

Position in organisation	Director
Signed by a senior officer authorised to sign on behalf of Atlantic Whale and Dolphin Foundation	
Date	07/12/2023
Signature	
Name (please print)	Edwin Bentham
Position in organisation	Chairman, Board of Trustees

ATLANTIC WHALE AND DOLPHIN FOUNDATION

England & Wales - Charity number 1167109

Accounts

ATLANTIC WHALE & DOLPHIN FOUNDATION

YEAR ENDED 1 MARCH 2022

FINANCIAL STATEMENTS

**SOMERBYS LIMITED
CHARTERED ACCOUNTANTS
30 NELSON STREET
LEICESTER
LE1 7BA**

ATLANTIC WHALE & DOLPHIN FOUNDATION

CHARITY NUMBER: 1167109

LEGAL AND AMINISRATIVE INFORMATION

Chairman	Edwin Bentham
Trustees	Edwin Bentham John Wright Catherine Hipkin
Offices	Pera Business Park Nottingham Road Melton Mowbray Leicestershire LE13 OPB
Independent Examiner	A M West FCA Somerbys Limited 30 Nelson Street Leicester LE1 7BA
Bankers	HSBC 22 Abington Street Northampton NN1 2AN

ATLANTIC WHALE & DOLPHIN FOUNDATION

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 13

ATLANTIC WHALE & DOLPHIN FOUNDATION

TRUSTEES' ANNUAL REPORT YEAR ENDED 1 MARCH 2022

Administration Details

Atlantic Whale & Dolphin Foundation (AWdF) is registered with the Charity Commission and constituted as a Charitable Incorporated Organisation (CIO) dated 1 March 2016. It commenced operating in July 2017.

Structure, Governance and Management

The Charity is administered by the Trustees. The Trustees are satisfied with the results for the year, the level of reserves and the ability of the Charity to meet its liabilities when they fall due.

Objectives of the Charity

The purpose of the Charity is the protection of cetaceans through education, conservation and research initiatives in the area bounded by the Atlantic Oceans.

Activities

The Atlantic Whale and Dolphin Foundation (AWdF) is part of the Fair Earth Foundation. Formerly the Atlantic Whale Foundation, the AWdF is a UK Registered Charity. It was founded to continue the work of Spanish environmental agency, Proyecto Ambiental Tenerife, twenty five years ago and runs the volunteer programme on the island's whale watching boats, one of the largest whale watching centres in the world.

The AWdF runs cetacean educational awareness, research and conservation programmes. Its volunteers act as 'Research Guides' on the whale watching boats and as 'Acoustics Researchers.' It also works with the tourism industry, promoting cetacean conservation and promoting responsible whale watching and other ecotourism opportunities across the Atlantic, as well as running a range of free educational programmes.

Trustees

Details of the Trustees can be found on the legal and administrative information page.

Appointment of Trustees

Trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Reserves Policy

It is the current policy of the Trustees to maintain restricted funds to provide sufficient resources to meet the ongoing operating expenditure.

Risk Management

The Trustees continue to assess the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

Achievements and Performance

Achievement of objectives

Summer of 2021

The Season 2020-21 was overshadowed, again, by Covid. In early 2021 we had promoted our volunteering and funded programmes extensively using newly developed on-line promotional techniques such as Team and Zoom etc. Our target audience, - university students- were very receptive and we were heavily oversubscribed. Unfortunately, the continued stress of lock down and remote working took its toll on our UK and Tenerife teams with the result we had to scale down our Summer programme heavily. Despite this the Charity strived to deliver its programmes albeit with a high turnover in the junior management team, and still incurring high levels of cost. It was important to get the Charity through this year and look forward to the opportunities in forthcoming years.

Summer of 2022

The principal focus of the Trustees over the last year was to deliver the Charity's objectives despite the continued Covid pandemic and, in order to do so, the Charity had to remain financially stable while, simultaneously, meeting increased costs. This was achieved with an effective team response from trustees, staff and volunteers. This helped to reduce the continued impact of the pandemic on the activities and formed part of the steadfast response by the Charity to an unprecedented set of external circumstances.

The Charity has worked successfully with the Erasmus programme for many years. This allowed students to study and gain work experience abroad in one of the EU's participating nations. Following Brexit, the UK replaced the Erasmus Programme with the Turing Scheme. The Turing Scheme commenced on 1 September 2021 and for the first six months to 31 March 2022 the programme continued to be managed by Ecorys, who had run the Erasmus programme. After six months Turing took over the full management of the programme.

The Turing scheme is similar to Erasmus but it enables UK students to study and do work placements in countries around the world, instead of just in countries in the EU. The Turing grant was broken down into Organisational Support, Travel Costs and Operational costs. Students were given the opportunity to undertake placements of varying lengths, 2 weeks (100 students); 4 weeks (24 students) in Tenerife and 3 week placements in Argentina, Brazil, South Africa, Sao Tome, Nigeria (10 students).

The Charity was not able to deliver the programme in the non - Tenerife countries because of the risks posed by covid. The Charity did deliver the programme in Tenerife although not exactly as planned. Of the 154 students booked on to the programme only 90 eventually joined the programme although they did manage to cover 354 weeks experience as opposed to the 300 funded.

The program experienced operational difficulties mainly because the partner colleges refused to let students onto the program in term time and not even during Christmas and Easter holidays or during half term breaks. Students who should have participated between December through to April only arrived in July and August. This resulted in financial and logistical difficulties.

ATLANTIC WHALE & DOLPHIN FOUNDATION

TRUSTEES' ANNUAL REPORT (CONTINUED) YEAR ENDED 1 MARCH 2022

However, Turing allowed the Charity to extend the program through to the end of the first week of September and allowed for participation of one week only if needed. They also adopted a flexible approach to help the Charity to deliver the targeted weeks work experience.

Despite everything, the Charity delivered a hugely successful programme. Many students were kept on for over four weeks and many are still with the Charity. The Charity has built a strong corp of 'ambassadors' who can and will drive the Charity's programs forward. The Charity did not reach its anticipated student numbers (the Summer holiday saw many cancellations due to hastily arranged family holidays and huge problems with students obtaining passports). However, although it did not achieve anticipated student numbers it more than completed its budgeted weeks of work experience.

Principal funding sources and expenditure

Income

Eramus/Turing Funding

The Turing Scheme is a competitive grant funding scheme. It provides Grants to successful organisations to fund individuals undertaking education and training in the UK or overseas. It replaces the EU's flagship program, Eramus. which funded university and school exchanges, as well as work placements. The British Council administer both Erasmus and Turing funding for the UK Government.

Covid Income

The Charity received Covid income included Kick Start receipts to fund the employment of three young people under the scheme together with local council grants income.

Donations

This includes donations contributions from members of the public and volunteer contributions.

Fair Earth Foundation

Fair Earth Foundation contributed support when required to ease cash flow issues.

Expenditure

True and Fair Eco Tourism CIC

True Fair Eco Tourism CIC is mandated by the Atlantic Whale & Dolphin Foundation to deliver the volunteer and funded programs in Tenerife.

Fair Earth Foundation CIO

Fair Earth Foundation CIO is an umbrella organisation developed at the behest of the Charity Commission to take Atlantic Whale & Dolphin Foundation's activities to a global level, outside of the Atlantic Oceans. These programs include The London Eco Film Festival; Global Volunteering; EarthDay and other events such as the International Dolphin Spring Festival, Art & Nature programme; Plant a Tree, Fund a Dream, all initiatives developed in Tenerife through the AWdF and taken global through Fair Earth'.

Consultancy fees.

Consultancy fees are payments generated by the successful completion of the final Erasmus programme by investing, in part, in bringing in expertise to develop aspects of the AWdF's programmes. These included web developments (www.fairearth-tenerife.org and www.theaocn.org) through the Naked Creative, Bid writing expertise (Easy Ltd) and media production, particularly short film creation.

Association Whalefund.

Association Whalefund is the AWdF's partner in Tenerife, a locally registered charitable association responsible for delivering its volunteer and student programmes on the island.

TRUSTEES' ANNUAL REPORT (CONTINUED)
YEAR ENDED 1 MARCH 2022

Tenerife costs

Expenditure in Tenerife accounts for the bulk of AWdF's outgoings. Expenditure was affected through several channels: Association Whalefund, a local charitable association, Ed Bentham operational trustee on the island facilitating operational costs, True Fair Eco Tourism CIC and AWdF direct.

Tenerife costs include:

- Support for volunteers including accommodation, food, transport, logistics and equipment costs.
- Repatriation costs.
- Covid costs.
- Accommodation costs in a small farmhouse in Trevejos and a larger complex of ten apartments in Los Blanquitos.
- Stipends and wages.
- Equipment costs.
- Transportation and travelling costs.
- Chartering small boats.

Financial review

During the year the Charity had total incoming resources of £288,284 (2021: £74,300) and there was a net decrease in funds of £141,130 (2021: £37,184). The total restricted funds at the end of the period amounted to £nil. (2021: £137,731), and unrestricted funds (not designated for specific purposes) amounted to £3,399 (deficit) (2021:£nil).

Plans for Future Years

The Trustees are committed to continue achieve the objectives of the Charity but know that to do so they will have to continue to seek funding from external sources who support the objectives of the Charity. The end of the pandemic will hopefully assist the Charity but keeping costs under control will also be crucial.

On behalf of the Trustees



Edwin Bentham (Feb 21, 2023 13:18 GMT)

.....
Edwin Bentham - Trustee

20 February 2023

**ATLANTIC WHALE & DOLPHIN FOUNDATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 1 MARCH 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 1 March 2022 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records

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 accounts to be reached.



A M West FCA
Somerbys Limited
30 Nelson Street
Leicester
LE1 7BA

20 February 2023

ATLANTIC WHALE & DOLPHIN FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 1 MARCH 2022

Current financial year

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Income from					
Charitable activities	2	-	274,949	274,949	43,593
Donations	2	13,335	-	13,335	30,707
		<u>13,335</u>	<u>274,949</u>	<u>288,284</u>	<u>74,300</u>
Expenditure on:					
Charitable activities	3	-	429,414	429,414	111,484
Total expenditure		<u>-</u>	<u>429,414</u>	<u>429,414</u>	<u>111,484</u>
Net movement in funds		13,335	(154,465)	(141,130)	(37,184)
Transfer		(16,734)	16,734	-	-
Fund balance 2 March 2021		<u>-</u>	<u>137,731</u>	<u>137,731</u>	<u>174,915</u>
Fund balance 1 March 2022		<u>(3,399)</u>	<u>-</u>	<u>(3,399)</u>	<u>137,731</u>

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


All income and expenditure derives from continuing activities.

ATLANTIC WHALE & DOLPHIN FOUNDATION

BALANCE SHEET AS AT 1 MARCH 2022

	Notes	£	2022 £	£	2021 £
Current Assets:					
Debtors	4	20,833		164,647	
Cash at bank and in hand		30,754		39,451	
			<u>51,587</u>	<u>204,098</u>	
Creditors: amounts falling due within one year	5	(23,170)		(26,367)	
			<u>28,417</u>	<u>177,731</u>	
Net current assets			28,417	177,731	
Creditors: falling due after on year	6		(31,816)	(40,000)	
			<u>(3,399)</u>	<u>137,731</u>	
Income funds					
Restricted funds	7			137,731	
Unrestricted funds			(3,399)	-	
Net liabilities			<u>(3,399)</u>	<u>137,731</u>	

The financial statements were approved by the Trustees on 20 February 2023 and signed on their behalf by:


Edwin Bentham (Feb 21, 2023 13:18 GMT)

Edwin Bentham - Trustee

NOTES

YEAR ENDED 1 MARCH 2022

1. Accounting policies

Company information

Atlantic Whale & Dolphin Foundation is an unincorporated Charity. The offices are at Pera Business Park, Nottingham Road, Melton Mowbray, Leicestershire LE13 OPB.

1.1. Accounting convention

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The financial statements are prepared in sterling, which is the functional currency of the charity.

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

1.2. Going concern

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The charity maintains various types of funds as follows:

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Unrestricted funds – Unrestricted funds represent income, which is expendable at the discretion of the trustees in the furtherance of the objects of the charity.

1.4. Incoming resources

All income is included in the Statement of Financial Activities (incorporating the Income and Expenditure account) when receivable. During the period income represents:

Grants receivable (including government grants); which are recognised in the year to which they relate.

Income received by way of donation and gifts; which is recognised in full on receipt. Where services or facilities have been donated and the benefit to the charity is reasonably quantifiable and measurable, the incoming resources have been recognised in the Statement of Financial Activities. The value placed on those donations is the price the charity estimates that it would pay in the open market for a service or facility of equivalent utility to the charity. The value of services provided by the volunteers is not included.

Donated services are recognised as they arise and are matched to the appropriate cost.

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES (CONTINUED) YEAR ENDED 1 MARCH 2022

1 Accounting policies (continued)

1.5. Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Grants payable are charged in the year they become payable. Other resources expended are allocated directly to the particular activity where the cost relates to that activity. However, certain overhead and administrative costs are apportioned to each activity based on an estimate of staff time attributable to each activity.

All resources expended are accounted for on an accruals basis, and have been allocated to the heading that best describes the expenditure incurred, as described below:

Charitable activities; which are all the costs applied by the charity in undertaking its work to meet its charitable objectives.

1.6. Cash and cash equivalents

Cash and cash equivalents included cash in hand, deposits held at call with banks, other short-term liquid investments and original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. Income

	2022	2021
	£	£
Restricted income		
Eramus/Turing programme	<u>274,949</u>	<u>43,593</u>
Unrestricted income		
Donations	5,558	6,769
Covid 19 Grant	5,865	8,400
Fair Earth Foundation	1,910	5,538
Lottery	-	10,000
	<u>13,333</u>	<u>30,707</u>

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES (CONTINUED) YEAR ENDED 1 MARCH 2022

3. Expenditure

	2022	2021
	£	£
Restricted expenditure		
True Fair Eco Tourism	117,877	15,000
Fair Earth Foundation	84,500	8,929
Association Whalefund	63,916	13,393
Tenerife	94,847	67,704
Travelling	23,350	2,750
Operational costs	11,916	4,472
Consultancy fees	16,180	-
Exchange rate movements	1,128	(2,456)
Administration	5,747	92
Accountancy	2,400	918
Stipends	5,388	-
Bank charges	1,404	682
Bank loan interest	760	-
	<hr/>	<hr/>
	429,413	111,484

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES (CONTINUED)
YEAR ENDED 1 MARCH 2022

4. Debtors

	2022	2021
	£	£
Eramus debtor	20,833	164,647
	<hr/>	<hr/>
	20,833	164,647
	<hr/> <hr/>	<hr/> <hr/>

5. Creditors – Amounts falling due within one year

	£	£
Creditors – Amounts due within one year		
Bank loan	7,620	-
Other creditors	12,232	25,449
Accruals	3,318	918
	<hr/>	<hr/>
	23,170	26,368
	<hr/> <hr/>	<hr/> <hr/>

6. Creditors – Amounts due after one year

Bank loan	<hr/>	<hr/>
	31,816	40,000
	<hr/> <hr/>	<hr/> <hr/>

ATLANTIC WHALE & DOLPHIN FOUNDATION

**NOTES (CONTINUED)
YEAR ENDED 1 MARCH 2022**

7. Restricted funds

	Balance 2 March 2020	Incoming Resources	Resources Expended	Transfer	Balance 1 March 2021	Incoming Resources	Resources Expended	Transfer	Balance 1 March 2022
Eramus/Turing Programme	174,914	43,593	(111,484)	30,708	137,731	274,949	(429,414)	16,734	-

The Turing programme replaces the Eramus programme which was run by the EU. The scheme provides funding to students in study and work placements.

ATLANTIC WHALE & DOLPHIN FOUNDATION

NOTES (CONTINUED) YEAR ENDED 1 MARCH 2022

8. Related party transactions

During the year the Charity made payments of £117,877 (2021 - £15,000) to the Fair Earth Foundation. The trustees of AWDA are also trustees of the Fair Earth Foundation.

9 Contingent liabilities

The charity had no contingent liabilities at 1 March 2022.

Atlantic Whale &
Dolphin Foundation
Pera Business Park
Nottingham Road
Melton Mobray
Leicestershire
LE13 OPB

20 February 2023

Somerbys Limited
Chartered Accountants
30, Nelson Street
Leicester
LE1 7BA

Dear Sirs,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 1 March 2022. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 from the requirement to have its financial statements for the financial year ended 1 March 2022 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 7 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 8 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 9 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 10 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

- 11 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 12 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 13 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events


- 14 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 15 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully,

On behalf of the Trustees


Edwin Bentham (Feb 21, 2023 13:18 GMT)

..... E. Bentham

Atlantic Whale and Dolphin Foundation

Final Audit Report

2023-02-21

Created:	2023-02-21
By:	Reception at Somerbys (Reception@Somerbys.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAajWCme6wCujGcLFE2fETzxc-CQ5EoxSL


"Atlantic Whale and Dolphin Foundation" History

 Document created by Reception at Somerbys (Reception@Somerbys.co.uk)


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 Document emailed to ed@whalenaion.org for signature


2023-02-21 - 11:56:32 GMT

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2023-02-21 - 13:15:29 GMT - IP address: 82.132.246.53

 Signer ed@whalenaion.org entered name at signing as Edwin Bentham

2023-02-21 - 13:18:13 GMT - IP address: 82.132.246.53

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2023-02-21 - 13:18:16 GMT

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2023-02-21 - 13:39:11 GMT - IP address: 109.73.121.116

 Document e-signed by Alex West (alex.west@somerbys.co.uk)

Signature Date: 2023-02-21 - 13:40:07 GMT - Time Source: server- IP address: 109.73.121.102

 Agreement completed.

2023-02-21 - 13:40:07 GMT

ATLANTIC WHALE AND DOLPHIN FOUNDATION

England & Wales - Charity number 1167109

Accounts

ATLANTIC WHALE & DOLPHIN FOUNDATION

YEAR ENDED 1 MARCH 2021

FINANCIAL STATEMENTS

**SOMERBYS LIMITED
CHARTERED ACCOUNTANTS
30 NELSON STREET
LEICESTER
LE1 7BA**

ATLANTIC WHALE & DOLPHIN FOUNDATION

CHARITY NUMBER: 1167109

Chairman

Edwin Bentham

Trustees

Edwin Bentham
John Wright
Catherine Hipkin

Offices

43 High Street
Market Harborough
Leicestershire
LE16 7AQ

Independent Examiner

A M West FCA
Somerbys Limited
30 Nelson Street
Leicester
LE1 7BA

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 1 MARCH 2021**

Administration Details

Atlantic Whale & Dolphin Foundation is registered with the Charity Commission and constituted as a Charitable Incorporated Organisation (CIO) dated 1 March 2016. It commenced operating in July 2017.

Structure, Governance and Management

The Charity is administered by the Trustees. The Trustees are satisfied with the results for the year, the level of reserves and the ability of the Charity to meet its liabilities when they fall due.

Purpose of the Charity

The purpose of the Charity is the protection of cetaceans through education, conservation and research initiatives in the area bounded by the Atlantic Oceans.

Objectives

In the area of land and water bounded by the North and South Atlantic Oceans, to advance the education of the public in all issues associated with cetaceans including those connected with conversation.

Trustees

Details of the Trustees can be found on page 1.

Appointment of Trustees

Trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Reserves Policy

It is the policy of the Trustees to maintain unrestricted funds which include the free reserves of the fund at a level which, in the event of a significant fall in income, would provide sufficient resources to meet the ongoing operating expenditure.

Risk Management

The Trustees continue to assess the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 1 MARCH 2021**

Update on Activities

- The financial year 2 March 2020 to 1 March 2021 was challenging due to the pandemic. It started with the main project base, a 300-year-old farmhouse, being burnt to the ground by 'disadvantaged' participants on the project and the fact that insurances had lapsed compounding the losses. This was followed by the Covid 19 pandemic and the knock-on effects on income streams from March 2020 onwards and the resultant inability of the Charity to deliver funded Erasmus programmes which meant the Charity could not access EU funds. The Charity endeavoured to keep the programme open, which it did throughout, while overcoming difficulties in the process.
- In addition to the loss of income the Charity had to convert its remaining three apartments into a functional operating base whilst the main house was being rebuilt. This included setting up a substitute office including buying new computers, screens and replacing all equipment including cameras.
- The Charity appointed a new and expensive management team in January 2021 and committed itself to making the management of the programme a long-term initiative rather than the annual process it had hitherto been.
- At the beginning of the year the Charity aimed to build on previous years' successes, it had a full programme for the year ahead, record funding, record volunteer numbers and educational group bookings. All this was lost due to the pandemic in March 2020, not to recover for the rest of the year. Along with the cancellations the Charity had to refund monies.
- The Charity had a small group with us during lockdown and they voted to stick it out rather than return to their various countries. They could not go on the whale watching boats as they were unable to operate and, therefore, set up alternative work much of which, but not all, was virtual. Programmes included.

Global Citizenship

Art & Nature

Plant a Tree Fund a Dream

Virtual Volunteering

Website www.fairearth-tenerife.org

Website www.theaocn.org

In addition to these programmes, the Charity broadened its actual field work to incorporate land-based monitoring of cetaceans using expensive telescopes and binoculars which had to be especially acquired, beach clean ups and pollution monitoring and renting private small boats to allow volunteers to continue researching cetaceans (again, at considerable cost).

- The Charity utilised a builder in Tenerife to rebuild the main house and supplied him with materials throughout. Specialist workers, electricians and roofers were brought in as required. The Charity also had professional help in sorting out the administrative issues resulting from the fire as and particularly as regards compensation payments to neighbours. In consequence, the Charity was able to start using the house again from July 2020.

The original group stranded at the onset of restrictions had to be repatriated initially as individuals, but after three months, as a group largely due to serious mental health issues. The Charity had recruited the services of a local specialist mental health professional. This, again, was at great cost

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 1 MARCH 2021**

to the Foundation. The Assistant Manager left with them, again due to mental health issues, to be replaced another Manager.

- The Charity built the programme mainly by working with EU students who had been or were studying in the UK and so eligible for support. The arrival of the UK students kept being put back month after month and it was only in the Summer when they were able to start bringing them out. The funded programmes had to be postponed and were only completed in November 2020.
- The Charity was back to normal by the end of the calendar year and set in place an extremely busy Winter/ Spring programme with all attendant costs only to see it all wiped out by restrictions imposed at the end of December 2020. The Charity was not able to get its funded programmes up and running till late May 2021
- On a more positive note, the Charity secured a government bounce back loan and a number of free support measures including crowd funding to rebuild the Dolphin House destroyed by fire a year earlier. AND, we have some great new programmes going forward.

On behalf of the Trustees

Ed bentham

Ed bentham (Jan 27, 2022 11:48 GMT)

Edwin Bentham - Trustee

26 January 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 1 MARCH 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 1 March 2021 which are set out on pages 6 to 9.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records

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 accounts to be reached.



A M West FCA
Somerbys Limited
30 Nelson Street
Leicester
LE1 7BA

26 January 2022

RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 1 MARCH 2021

	Notes	£	2021 £	£	2020 £
Receipts and Payments:					
(Unrestricted fund)					
Income	1		<u>114,300</u>		<u>292,386</u>
Expenditure:					
– Administrative costs	2		1,692		8,447
– Fees	-		-		22,244
– London Eco Film Festival	-		-		3,658
– Fair Earth Foundation	3		8,929		46,134
– True Fair Eco Tourism	4		15,000		126,409
– Association Whale Fund	5		13,393		23,515
Project costs:					
- Tenerife	8	<u>47,613</u>		<u>-</u>	
			47,613		
Exchange difference	6		(2,456)		344
Loan repayment	7		38,298		30,292
Total expenditure:					
			<u>122,469</u>		<u>261,043</u>
Net movement in funds			<u>(8,169)</u>		<u>31,343</u>
Opening cash position:		(47,620)		(16,277)	
Closing cash position:		<u>39,451</u>		<u>47,620</u>	
			<u>(8,169)</u>		<u>31,343</u>

STATEMENT OF ASSETS AND LIABILITIES
YEAR ENDED 1 MARCH 2021

	£	2021 £	£	2020 £
Monetary Assets:				
Bank accounts:				
Sterling	11,209		8,319	
– Euro	28,242		39,301	
		39,451		47,620
Debtors – EU Funding		184,405		184,895
		223,856		232,515
Net assets		223,856		232,515
Monetary liabilities:				
- G Bentham	8,841		17,191	
- C Hipkin	-		7,976	
- E Bentham	16,609		11,268	
- Somerbys Limited	918		918	
- Bounce back loan	40,000		-	
		66,368		37,353

These statements were approved by the Trustees on 26 January 2022 and signed on their behalf by:

Ed bentham

Ed bentham (Jan 27, 2022 11:48 GMT)

.....
Edwin Bentham - Trustee

NOTES
YEAR ENDED 1 MARCH 2021

1 Income	2021	2020
	£	£
Income is summarised as follows:		
Donations	6,769	2,336
Erasmus	43,593	290,050
Covid 19 Grant	8,400	-
Lottery Grant	10,000	-
Fair Earth Foundation	5,538	-
Bounce Back Loan	40,000	-
	114,300	292,386

Due to the Covid 19 pandemic income declined with a complete loss of volunteer, intern and educational groups. The charity was not able to complete its funded programmes until November 2020 meaning that further EU funds were not received.

The bounce back loan will be repaid over the maximum 10-year period.

Support income included Lottery income of £10,000, Local Authority income of £8,400 and donations of £6,769.

Covid 19 prevented the charity from delivering the funded programmes and therefore only £43,593 was drawn down from EU funds.

Support was also received from the Fair Earth Foundation.

2	Admin Costs includes bank charges, professional fees, Covid 19 costs and flight cancellation costs.	£ 1,692
3	Fair Earth Foundation The London Film Festival had to run, successfully, as a virtual event with no direct involvement of the ADWF. Small funds were transferred to the Fair Earth Foundation to run the virtual events awards.	8,929
4	True Fair Eco Tourism CIC True Fair Eco Tourism arranged flights and Covid 19 Tests.	15,000
5	Association Whalefund Association Whalefund, in Tenerife, pays all rents, utility bills, local salaries and fees.	13,393
6	Exchange rate adjustment Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.	2,456

NOTES
YEAR ENDED 1 MARCH 2021

7	Loan Repayments were made during the period:	£
	– Cathy Hipkin	12,448
	– Ed Bentham	14,750
	– Gemma Bentham	11,100

	The residual outstanding loans are:	£
	– G Bentham	8,841
	– C Hipkin	-
	– E Bentham	16,609

The loans are interest free.

8	Tenerife	£
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This includes direct payments to organisations helping to rebuild the house destroyed by fire and payments to the newly appointed manager Eve Pilmore

Building costs	35,676
Eve Pilmore	11,937
Total	<u><u>47,613</u></u>

Atlantic Whale &
Dolphin Foundation
43 High Street
Market Harborough
Leicestershire

26 January 2022

Somerbys Limited
Chartered Accountants
30, Nelson Street
Leicester
LE1 7BA

Dear Sirs,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 1 March 2021. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 from the requirement to have its financial statements for the financial year ended 1 March 2021 audited.
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- 8 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 9 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 10 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

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Laws and regulations

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Related parties

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- 14 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 15 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully,

On behalf of the Trustees

Ed bentham

Ed bentham (Jan 27, 2022 11:48 GMT)

..... E. Bentham

Atlantic Whale & Dolphin Foundation - AWD001

Final Audit Report


2022-01-27

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By:	Reception at Somerbys (Reception@Somerbys.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAfPKlo6-mTwDzpNdyb7LZfVyvHU6o5Odi

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2022-01-27 - 11:48:09 GMT

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2022-01-27 - 11:53:41 GMT- IP address: 109.73.121.102

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Signature Date: 2022-01-27 - 11:54:00 GMT - Time Source: server- IP address: 109.73.121.116

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2022-01-27 - 11:54:00 GMT