

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

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

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

A handwritten signature in black ink, appearing to be 'Edwin Bentham', written over a horizontal line.

Edwin Bentham – Trustee

13/12/2024

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

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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		<hr/>	<hr/>	<hr/>	<hr/>
		-	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.

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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 ear

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

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