

Green Whale Foundation

England & Wales · Charity number 1180386

Details

Other names THE WHALE COMPANY, Green Whale

Status Registered

Legal form CIO

Registered 2018-10-19

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

Contact

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Activities

Objects: 1) THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT AND, IN PARTICULAR, THE ADVANCEMENT OF EDUCATION IN ECOLOGY, RESOURCE CONSERVATION, SUSTAINABLE DEVELOPMENT AND ENVIRONMENTAL STUDIES. 2) THE CONSERVATION AND PROTECTION OF THE ENVIRONMENT PARTICULARLY THROUGH THE PROMOTION OF RE-USE, RECYCLING AND SUSTAINABILITY.

Activities: The Whale Company is an environmental education & conservation charity that inspires positive behaviour change surrounding plastic consumption, by promoting connection to nature & encouraging innovative solutions to the problem of plastic. We use stand up paddleboarding & upcycling to engage students in our hands-on education programme. We also run fundraising expeditions & conservation projects.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £11,449 | £8,741 | - | - |
| 2023-12-31 | £4,226 | £6,807 | - | - |
| 2022-12-31 | £2,936 | £7,164 | - | - |
| 2021-12-31 | £12,705 | £9,019 | - | - |
| 2020-12-31 | £648 | £627 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------------------|------|------------|
| CHARLOTTE ELIZABETH JANE Mirrielees | | 2018-09-27 |
| Carlos De Sousa | | 2025-05-22 |
| ROSIE GARTHWAITE | | 2018-03-30 |

Green Whale Foundation

England & Wales - Charity number 1180386

Accounts

**Report and Financial Statements
For the period 01.01.2024 to 31.12.2024**

Charity Number 1180386

Contents

| | |
|------------------------------------------|------------|
| Company Information | 3 |
| CEO and Trustees' Report | 4-5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| <u>Notes to the Accounts:</u> | |
| Basis of Preparation | 8-9 |
| Accounting Policies | 10-13 |
| Income | 14 |
| Expenditure | 15-16 |
| Tangible Fixed Assets | 17 |
| Creditors & Accruals | 18 |
| Cash at Bank and on hand | 19 |

Company Information

Trustees: Charlotte Flynn;
Rosie Garthwaite;
Elizabeth Hogg;

CEO: Carolyn De Sousa

Registered Office: Flat 3, Enderley House
Sylvan Road, Crystal Palace
London SE19 2RT

Charity Registration No. 1180386

CEO AND TRUSTEES' REPORT

Summary of Charity activity 2024

a) Paddle and Picks – Schools

Green Whale Foundation continued its partnership with Active 360 Stand Up Paddleboarding to deliver the Paddle and Pick School Programme. The programme was specifically created to meet the needs of busy schools.

For the full day experience, a class of up to 30 children came to Brentford lock where they divided into 2 groups. Half the class went on an hour-long Paddle and Pick where they clear litter from the canal around Brentford Lock while the other half of the class participated in an educational treasure hunt along the canal followed by engaging talks about topical issues such as ultra-processed food, obesity and how they are linked with plastic pollution. After each of the sessions the two groups swapped. In Autumn 23 all primary schools in Hounslow were contacted. Green Whale Foundation was able to fund 6 school sessions taking 133 students on the canal.

The total cost of all 6 trips was £5,662.40 making the cost per person £43. Each student contributed just £5 so recurring grants/ additional funding is necessary to enable the programme to continue.

The children came from local state primary schools in Hounslow. They were aged 10 and 11 from years 5 and 6. They all walked to the canal or used public transport to get there. A handful of students had paddled before but the majority had never been paddleboarding and none had been paddleboarding in the canal at Brentford. The children thoroughly enjoyed the experience, one stating that, “This is the best trip I have ever been on.”

Michelle, aged 11

It was motivating and made us really learn about why need to stop using so much plastic. We all worked together and built up our team spirit. We were allowed to go on the paddleboards and felt proud of how much plastic we found and how we helped our world.

Sisi, Year 6

It really helped me understand how much plastic there was in the canal and made me think of what I could do to help this problem. It was a great experience and was so much fun. I would really recommend this to other schools as it is very fun and educates you.

GREEN WHALE FOUNDATION

Despite asking for written feedback from the students after the trip, this is something that sadly was not followed up with by many of the schools. This is essential for monitoring, assessing impact and is an area outlined for improvement for summer 2025.

b) Paddle and Picks – Corporate

Green Whale Foundation continues to offer corporate paddle and picks. In 2024 £1800 was raised from corporate paddle and picks, where volunteers cleared litter from the canals around Little Venice.

c) Bicycle shredder

In November 23, the shredder was loaned to ‘BROTHER’S MAKE’, a family run business making products from 100% recycled plastic. A plan is being put in place to make use of the shredder for a new project in 2025.

d) Funding

In 2024, Green Whale Foundation received £11,449 of donations.

As a result of the funding applications made in Autumn/Winter 23 we were awarded the following:

Chapman Charitable Trust £2000

DWF £1934

Southall Trust £5000

Green Whale Foundation remains a 1% for the Planet Environmental Partner and is eligible to receive donations from 1% for the Planet members, on behalf of their annual 1% commitment. Members give directly to Environmental Partners and 1% for the Planet certifies these donations.

e) Employment

Carolyn De Sousa continues to work part time on the charity. Core funding is being sought to enable at least one full time member of staff.

GREEN WHALE FOUNDATION

| | | | | |
|---------------------------------------|-------------------|------------|-----------------|-------------------|
| Green Whale Foundation | | Charity No | 1180386 | |
| | | Company No | | |
| Annual accounts for the period | | | | |
| Period start date | 01.01.2024 | To | Period end date | 31.12.2024 |

Section A Statement of financial activities (including summary income and expenditure account)

| Recommended categories by activity | Guidance Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|----------------------------------------------------------------------------|---------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| Income (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 2,515 | 8,934 | - | 11,449 | 4,226 |
| Charitable activities | S02 | - | - | - | - | - |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 2,515 | 8,934 | - | 11,449 | 4,226 |
| Expenditure (Notes 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | 1,088 |
| Charitable activities | S09 | 297 | 7,635 | - | 7,932 | 1,840 |
| Separate material expense item | S10 | - | - | - | - | - |
| Other | S11 | 809 | - | - | 809 | 3,879 |
| Total | S12 | 1,106 | 7,635 | - | 8,741 | 6,807 |
| Net income/(expenditure) before tax for the reporting period | | | | | | |
| | S13 | 1,409 | 1,299 | - | 2,708 | - |
| Tax payable | S14 | - | - | - | - | - |
| Net income/(expenditure) after tax before investment gains/(losses) | | | | | | |
| | S15 | 1,409 | 1,299 | - | 2,708 | - |
| Net gains/(losses) on investments | S16 | - | - | - | - | - |
| Net income/(expenditure) | | | | | | |
| | S17 | 1,409 | 1,299 | - | 2,708 | - |
| Extraordinary items | | | | | | |
| | S18 | - | - | - | - | - |
| Transfers between funds | | | | | | |
| | S19 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S20 | - | - | - | - | - |
| Other gains/(losses) | S21 | - | - | - | - | - |
| Net movement in funds | | | | | | |
| | S22 | 1,409 | 1,299 | - | 2,708 | - |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S23 | 4,877 | 2,277 | - | 7,154 | 9,735 |
| Total funds carried forward | S24 | 6,286 | 3,576 | - | 9,862 | 7,154 |

GREEN WHALE FOUNDATION

| Section B | | Balance sheet | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------|-------------------------|-----------------|--------------------------------|-----------------|
| | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
| | | £ F01 | £ F02 | £ F03 | £ F04 | £ F05 |
| Fixed assets | | | | | | |
| Intangible assets (Note 15) | B01 | - | - | - | - | - |
| Tangible assets (Note 14) | B02 | 1,200 | - | - | 1,200 | 1,500 |
| Heritage assets (Note 16) | B03 | - | - | - | - | - |
| Investments (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | B05 | 1,200 | - | - | 1,200 | 1,500 |
| Current assets | | | | | | |
| Stocks (Note 18) | B06 | - | - | - | - | - |
| Debtors (Note 19) | B07 | - | - | - | - | - |
| Investments (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand (Note 24) | B09 | 6,488 | 3,576 | - | 10,064 | 6,430 |
| Total current assets | B10 | 6,488 | 3,576 | - | 10,064 | 6,430 |
| Creditors: amounts falling due within one year (Note 20) | B11 | 1,402 | - | - | 1,402 | 766 |
| Net current assets/(liabilities) | B12 | 5,086 | 3,576 | - | 8,662 | 5,664 |
| Total assets less current liabilities | B13 | 6,286 | 3,576 | - | 9,862 | 7,164 |
| Creditors: amounts falling due after one year (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | B15 | - | - | - | - | - |
| Total net assets or liabilities | B16 | 6,286 | 3,576 | - | 9,862 | 7,164 |
| Funds of the Charity | | | | | | |
| Endowment funds (Note 27) | B17 | - | | | - | - |
| Restricted income funds (Note 27) | B18 | | 3,576 | | 3,576 | 2,277 |
| Unrestricted funds | B19 | 6,286 | | - | 6,286 | 4,877 |
| Revaluation reserve | B20 | | | | - | |
| Fair value reserve | B21 | | | | | |
| Total funds | B22 | 6,286 | 3,576 | - | 9,862 | 7,154 |
| <i>The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.</i> | | | | | | |
| <i>The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.</i> | | | | | | |
| <i>The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.</i> | | | | | | |
| <i>These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.</i> | | | | | | |
| Signed by one or two trustees/directors on behalf of all the trustees/directors | | Print Name | | | Date of approval dd/mm/yyyy | |
| | | C.J. De Sousa | | | 21/02/2025 | |

GREEN WHALE FOUNDATION

| | |
|------------------|------------------------------|
| Section C | Notes to the accounts |
|------------------|------------------------------|

| | |
|--------|-----------------------------|
| Note 1 | Basis of preparation |
|--------|-----------------------------|

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- | | | |
|------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| • and with* | <input checked="" type="checkbox"/> | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | <input checked="" type="checkbox"/> | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
| • and with the Charities Act 2011. | | |

| | |
|-------------------------------------------------------------------------|--|
| The charity constitutes a public benefit entity as defined by FRS 102.* | |
|-------------------------------------------------------------------------|--|

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | Not applicable |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | Not applicable |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | Not applicable |

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Please disclose: | |
| (i) the nature of the change in accounting policy; | Not applicable |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and | Not applicable |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP. | Not applicable |

GREEN WHALE FOUNDATION

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|------------------------------------------------------------------------------------------------------------------|-----------------------|
| (i) the nature of any changes; | Not applicable |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | Not applicable |
| (iii) where practicable, the effect of the change in one or more future periods. | Not applicable |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| (i) the nature of the prior period error; | Not applicable |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and | Not applicable |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts. | Not applicable |

GREEN WHALE FOUNDATION

| Section C | Notes to the accounts | (cont) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|
| Note 2 | Accounting policies | |
| <i>This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.</i> | | |
| 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE | | |
| Please provide a description of the nature of each change in accounting policy | Not applicable | |
| Reconciliation of funds per previous GAAP to funds determined under FRS 102 | | |
| | Start of period £ | End of period £ |
| Fund balances as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| | | |
| Fund balance as restated | | |
| Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102 | | |
| | | End of £ |
| Net income/(expenditure) as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| | | |
| Previous period net income/(expenditure) as restated | | |

GREEN WHALE FOUNDATION

| Section C | Notes to the accounts | (cont) | | | |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|------|
| Note 2 | Accounting policies | | | | |
| 2.2 INCOME | | | | | |
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">*</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | * | ✓ | ✓ |
| * | ✓ | ✓ | | | |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| Legacies | Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| Government grants | The charity has received government grants in the reporting period | No* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">+</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | + | ✓ |
| ✓ | + | ✓ | | | |
| Tax reclaims on donations and gifts | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">+</td> </tr> </table> | ✓ | ✓ | + |
| ✓ | ✓ | + | | | |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | Yes* No* N/a* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |

GREEN WHALE FOUNDATION

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|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------------------------|-------------------------------------|-------------------------------------|
| Donated services and facilities | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.3 EXPENDITURE AND LIABILITIES | | | | | |
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

GREEN WHALE FOUNDATION

| 2.4 ASSETS | | | |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least | | |
| | They are valued at cost. | Yes | |
| | The depreciation rates and methods used are disclosed in note 14. | + | ✓ |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. | No* | |
| | | ✓ | ✓ |
| | They are valued at cost. | ✓ | N/a* |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. | | N/a* |
| | | ✓ | ✓ |
| | They are valued at cost. | ✓ | N/a* |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | N/a* |
| | | ✓ | ✓ |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | ✓ | N/a* |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | N/a* |
| | | ✓ | ✓ |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | ✓ | N/a* |
| Debtors | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | N/a* |
| | | ✓ | ✓ |
| | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes* | ✓ |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. | | N/a* |
| | | ✓ | ✓ |
| | They are valued at fair value except where they qualify as basic financial instruments. | ✓ | N/a* |
| POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE | | | |

GREEN WHALE FOUNDATION

| Section C | | Notes to the accounts | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------------|-------------------------|-----------------|------------------|-----------------|
| Note 3 | Income | | | | | |
| | Analysis of income | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
| Donations and legacies: | Donations and gifts | 2,515 | 8,934 | - | 11,449 | 4,226 |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 2,515 | 8,934 | - | 11,449 | 4,226 |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | | Total | - | - | - | - |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | | Total | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Separate material item of income | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | Total | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | | Total | - | - | - | - |
| TOTAL INCOME | | 2,515 | 8,934 | - | 11,449 | 4,226 |
| Other information: | | | | | | |
| All income in the prior year was unrestricted except for: (please provide description and amounts) | N/A | | | | | |
| Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion. | N/A | | | | | |
| Where any endowment fund is converted into income in the prior period, please give the reason for the conversion. | N/A | | | | | |
| Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) | N/A | | | | | |
| This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). | N/A | | | | | |
| Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). | N/A | | | | | |

GREEN WHALE FOUNDATION

| Section C | Notes to the accounts | | | | (cont) | | | |
|-------------------------------------------------------------------------|-----------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|-----------------|-------------|
| Note 6 | Expenditure | | | | | | | |
| Analysis | This year | | | | Last year | | | |
| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
| | £ | | | | £ | | | |
| Expenditure on raising funds: | | | | | | | | |
| Incurring seeking donations | | - | - | - | 1,088 | - | - | 1,088 |
| Incurring seeking legacies | - | - | - | - | - | - | - | - |
| Incurring seeking grants | - | - | - | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - | - | - | - |
| Staging fundraising events | - | - | - | - | - | - | - | - |
| Fundraising agents | - | - | - | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | - | - | - | - |
| Investment management costs: | - | - | - | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on raising funds | - | - | - | - | 1,088 | - | - | 1,088 |
| Expenditure on charitable activities: | | | | | | | | |
| Project Costs | 297 | 7,635 | - | 7,932 | 263 | 1,578 | - | 1,841 |
| Promotional Literature (Brochures) | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on charitable activities | 297 | 7,635 | - | 7,932 | 263 | 1,578 | - | 1,841 |
| Separate material item of expense | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| Internet & Computer costs | 158 | - | - | 158 | 655 | - | - | 655 |
| Bank charges | 63 | - | - | 63 | 67 | - | - | 67 |
| Bookkeeping | 288 | - | - | 288 | 150 | - | - | 150 |
| Professional Management & Admin Fees | - | - | - | - | 2,706 | - | - | 2,706 |
| Depreciation | 300 | - | - | 300 | 300 | - | - | 300 |
| Total other expenditure | 809 | - | - | 809 | 3,878 | - | - | 3,878 |
| TOTAL EXPENDITURE | 1,106 | 7,635 | - | 8,741 | 5,229 | 1,578 | - | 6,807 |

GREEN WHALE FOUNDATION

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | This year | | | | Last year | | | |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
| | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Paddle & Pick | 7,635 | - | - | 7,635 | 1,578 | - | - | 1,578 |
| Other | 297 | - | - | 297 | 263 | - | - | 263 |
| Total | 7,932 | - | - | 7,932 | 1,841 | - | - | 1,841 |

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not Applicable

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not Applicable

GREEN WHALE FOUNDATION

| Section C | Notes to the accounts | | | | (cont) |
|-------------------------------------------------------------------------------|----------------------------------------------|------------------------|-------------------------------------|----------------------------------|----------|
| Note 14 Tangible fixed assets | | | | | |
| <i>Please complete this note if the charity has any tangible fixed assets</i> | | | | | |
| 14.1 Cost or valuation | | | | | |
| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
| | £ | £ | £ | £ | £ |
| At the beginning of the year | - | - | 3,000 | - | 3,000 |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | 3,000 | - | 3,000 |
| 14.2 Depreciation and impairments | | | | | |
| **Basis | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL | SL or RB | SL or RB |
| ** Rate | 10% | | | | |
| At beginning of the year | - | - | 1,500 | - | 1,500 |
| Disposals | - | - | - | - | - |
| Depreciation | SL | - | 300 | - | 300 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | 1,800 | - | 1,800 |
| 14.3 Net book value | | | | | |
| Net book value at the beginning of the year | - | - | 1,800 | - | 1,800 |
| Net book value at the end of the year | - | - | 1,200 | - | 1,200 |

GREEN WHALE FOUNDATION

| Section C | | Notes to the accounts | | (cont) | |
|-----------------------------------------------------------------------|--|------------------------------|------------------|------------------|--|
| Note 24 Cash at bank and in hand | | | | | |
| | | | This year | Last year | |
| | | | £ | £ | |
| Short term cash investments (less than 3 months maturity date) | | | - | - | |
| Short term deposits | | | - | - | |
| Cash at bank and on hand | | | 10,064 | 6,430 | |
| Other | | | - | - | |
| Total | | | 10,064 | 6,430 | |

Green Whale Foundation

England & Wales - Charity number 1180386

Accounts

Report and Financial Statements
For the period 01.01.2023 to 31.12.2023

Charity Number 1180386

Contents

| | |
|------------------------------------------|------------|
| Company Information | 3 |
| CEO and Trustees' Report | 4-5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| <u>Notes to the Accounts:</u> | |
| Basis of Preparation | 8-9 |
| Accounting Policies | 10-13 |
| Income | 14 |
| Expenditure | 15-16 |
| Tangible Fixed Assets | 17 |
| Creditors & Accruals | 18 |
| Cash at Bank and on hand | 19 |

Company Information

Trustees: Charlotte Flynn;
Rosie Garthwaite;
Elizabeth Hogg;

CEO: Carolyn De Sousa

Registered Office: Flat 3, Enderley House
Sylvan Road, Crystal Palace
London SE19 2RT

Charity Registration No. 1180386

CEO AND TRUSTEES' REPORT

Summary of Charity activity 2023

a) Maternity Leave

There was limited activity in 2023 as the CEO, who worked mostly on a voluntary basis was on maternity leave until September 23.

b) Re-Brand and Strategy plan – Green Whale Foundation

In September 23, when the CEO returned from maternity leave, The Whale Company underwent a rebranding and strategy analysis process. As a result of this, the charity name was changed to Green Whale Foundation, the logo was amended, a new website was created and the charity activities were clearly set out with a focus on Paddle and Picks for schools.

c) Paddle and Picks – Schools

Green Whale Foundation is continuing its partnership with Active 360 Stand Up Paddleboarding to deliver a new Paddle and Pick School Programme. The programme has been specifically created to meet the needs of busy schools. For a full day experience, a class of 30 comes to Brentford lock where they divide into 2 groups. Half the class goes on an hour-long Paddle and Pick where they clear litter from the canal around Brentford Lock while the other half of the class participates in an educational treasure hunt along the canal followed by engaging talks about topical issues such as ultra-processed food, obesity and how they are linked with plastic pollution. After each of the sessions the two groups swap. In Autumn 23 all primary schools in Hounslow were contacted and several sessions were booked for Summer 24.

d) Paddle and Picks – Corporate

Green Whale Foundation continues to offer corporate paddle and picks. In 2023 £432 was raised from corporate paddle and picks, where volunteers cleared litter from the canals around Little Venice.

e) Bicycle shredder

Green Whale Foundation loaned the bicycle shredder to ART PLAY LONDON where it was used to shred the plastic collected from their plastic collection depot in central London and was an exciting addition to art workshops. In November 23, the shredder relocated to 'BROTHER'S MAKE', a family run business making products from 100% recycled plastic.

GREEN WHALE FOUNDATION

f) Funding

In 2023, Green Whale Foundation received £4,226 in donations. In Autumn/Winter 23 several funding applications were made; the results of which will be known in Spring 24.

Green Whale Foundation remains a 1% for the Planet Environmental Partner and is eligible to receive donations from 1% for the Planet members, on behalf of their annual 1% commitment. Members give directly to Environmental Partners and 1% for the Planet certifies these donations.

GREEN WHALE FOUNDATION

| | | | | |
|---------------------------------------|-------------------|------------|-----------------|-------------------|
| Green Whale Foundation | | Charity No | 1180386 | |
| | | Company No | | |
| Annual accounts for the period | | | | |
| Period start date | 01.01.2023 | To | Period end date | 31.12.2023 |

Section A Statement of financial activities (including summary income and expenditure account)

| Recommended categories by activity | Guidance Note | Unrestricted funds £ | Restricted income funds £ | Endowment funds £ | Total funds £ | Prior year funds £ |
|----------------------------------------------------------------------------|---------------|-------------------------|------------------------------|----------------------|------------------|-----------------------|
| | | F01 | F02 | F03 | F04 | F05 |
| Income (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 4,226 | | - | 4,226 | 2,936 |
| Charitable activities | S02 | | - | - | - | |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 4,226 | - | - | 4,226 | 2,936 |
| Expenditure (Notes 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | 1,088 | - | - | 1,088 | |
| Charitable activities | S09 | 263 | 1,578 | - | 1,841 | 6,282 |
| Separate material expense item | S10 | | | | | |
| Other | S11 | 3,879 | | - | 3,879 | 882 |
| Total | S12 | 5,229 | 1,578 | - | 6,807 | 7,164 |
| Net income/(expenditure) before tax for the reporting period | | | | | | |
| | S13 | - 1,003 | - 1,578 | - | - 2,581 | - 4,228 |
| Tax payable | S14 | - | - | - | - | - |
| Net income/(expenditure) after tax before investment gains/(losses) | | | | | | |
| | S15 | - 1,003 | - 1,578 | - | - 2,581 | - 4,228 |
| Net gains/(losses) on investments | S16 | - | - | - | - | - |
| Net income/(expenditure) | S17 | - 1,003 | - 1,578 | - | - 2,581 | - 4,228 |
| Extraordinary items | S18 | - | - | - | - | - |
| Transfers between funds | S19 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S20 | | - | - | - | - |
| Other gains/(losses) | S21 | - | - | - | - | - |
| Net movement in funds | S22 | - 1,003 | - 1,578 | - | - 2,581 | - 4,228 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S23 | 5,880 | 3,855 | - | 9,735 | 13,963 |
| Total funds carried forward | S24 | 4,877 | 2,277 | - | 7,154 | 9,735 |

GREEN WHALE FOUNDATION

Section B Balance sheet

| | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|-----------------------------------------------------------------|---------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| | | £ | £ | £ | £ | £ |
| | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | |
| Intangible assets (Note 15) | B01 | - | - | - | - | - |
| Tangible assets (Note 14) | B02 | 1,500 | - | - | 1,500 | 1,800 |
| Heritage assets (Note 16) | B03 | - | - | - | - | - |
| Investments (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | B05 | 1,500 | - | - | 1,500 | 1,800 |
| Current assets | | | | | | |
| Stocks (Note 18) | B06 | - | - | - | - | - |
| Debtors (Note 19) | B07 | - | - | - | - | - |
| Investments (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand (Note 24) | B09 | 4,153 | 2,277 | - | 6,430 | 8,123 |
| Total current assets | B10 | 4,153 | 2,277 | - | 6,430 | 8,123 |
| Creditors: amounts falling due within one year (Note 20) | B11 | 776 | - | - | 776 | 188 |
| Net current assets/(liabilities) | B12 | 3,377 | 2,277 | - | 5,654 | 7,935 |
| Total assets less current liabilities | B13 | 4,877 | 2,277 | - | 7,154 | 9,735 |
| Creditors: amounts falling due after one year (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | B15 | - | - | - | - | - |
| Total net assets or liabilities | B16 | 4,877 | 2,277 | - | 7,154 | 9,735 |
| Funds of the Charity | | | | | | |
| Endowment funds (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds (Note 27) | B18 | - | 2,277 | - | 2,277 | 3,855 |
| Unrestricted funds | B19 | 4,877 | - | - | 4,877 | 5,880 |
| Revaluation reserve | B20 | - | - | - | - | - |
| Fair value reserve | B21 | - | - | - | - | - |
| Total funds | B22 | 4,877 | 2,277 | - | 7,154 | 9,735 |

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

| | | |
|---------------------------------------------------------------------------------|---------------|--------------------------------|
| Signed by one or two trustees/directors on behalf of all the trustees/directors | Print Name | Date of approval dd/mm/yyyy |
| | C.J. De Sousa | 01/02/2024 |

GREEN WHALE FOUNDATION

| | |
|------------------|------------------------------|
| Section C | Notes to the accounts |
|------------------|------------------------------|

| | |
|--------|-----------------------------|
| Note 1 | Basis of preparation |
|--------|-----------------------------|

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- | | | |
|------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| • and with* | <input checked="" type="checkbox"/> | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | <input checked="" type="checkbox"/> | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
| • and with the Charities Act 2011. | | |

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | Not applicable |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | Not applicable |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | Not applicable |

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Please disclose: | |
| (i) the nature of the change in accounting policy; | Not applicable |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and | Not applicable |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP. | Not applicable |

GREEN WHALE FOUNDATION

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|-------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <i>(i) the nature of any changes;</i> | Not applicable |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | Not applicable |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i> | Not applicable |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <i>(i) the nature of the prior period error;</i> | Not applicable |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | Not applicable |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i> | Not applicable |

GREEN WHALE FOUNDATION

| Section C | Notes to the accounts | (cont) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|
| Note 2 | Accounting policies | |
| <i>This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.</i> | | |
| 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE | | |
| Please provide a description of the nature of each change in accounting policy | Not applicable | |
| <i>Reconciliation of funds per previous GAAP to funds determined under FRS 102</i> | | |
| | Start of period £ | End of period £ |
| Fund balances as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| | | |
| Fund balance as restated | | |
| <i>Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102</i> | | |
| | | End of £ |
| Net income/(expenditure) as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| | | |
| Previous period net income/(expenditure) as restated | | |

GREEN WHALE FOUNDATION

| Section C | Notes to the accounts | (cont) | | | |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|------|
| Note 2 | Accounting policies | | | | |
| 2.2 INCOME | | | | | |
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">⊗</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ⊗ | ✓ | ✓ |
| ⊗ | ✓ | ✓ | | | |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| Legacies | Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| Government grants | The charity has received government grants in the reporting period | No* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">⊗</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ⊗ | ✓ |
| ✓ | ⊗ | ✓ | | | |
| Tax reclaims on donations and gifts | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">⊗</td> </tr> </table> | ✓ | ✓ | ⊗ |
| ✓ | ✓ | ⊗ | | | |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | Yes* No* N/a* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |

GREEN WHALE FOUNDATION

| | | | | | |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------------------------|-------------------------------------|-------------------------------------|
| Donated services and facilities | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| 2.3 EXPENDITURE AND LIABILITIES | | | | | |
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |

GREEN WHALE FOUNDATION

| 2.4 ASSETS | | | |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least | | |
| | They are valued at cost. | Yes | |
| | The depreciation rates and methods used are disclosed in note 14. | ✘ | ✓ |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. | No* | |
| | | ✓ | ✓ |
| | They are valued at cost. | ✓ | N/a* |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. | | N/a* |
| | | ✓ | ✓ |
| | They are valued at cost. | ✓ | N/a* |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | N/a* |
| | | ✓ | ✓ |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | ✓ | N/a* |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | N/a* |
| | | ✓ | ✓ |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | ✓ | N/a* |
| Debtors | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | N/a* |
| | | ✓ | ✓ |
| | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes* | ✓ |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. | | N/a* |
| | | ✓ | ✓ |
| | They are valued at fair value except where they qualify as basic financial instruments. | ✓ | N/a* |
| POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE | | | |

GREEN WHALE FOUNDATION

| Section C | | Notes to the accounts | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------------|-------------------------|-----------------|------------------|-----------------|
| Note 3 | Income | | | | | |
| | Analysis of income | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
| Donations and legacies: | Donations and gifts | 4,226 | | - | 4,226 | 2,936 |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 4,226 | - | - | 4,226 | 2,936 |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | | Total | - | - | - | - |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | | Total | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Separate material item of income | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | Total | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | | Total | - | - | - | - |
| TOTAL INCOME | | 4,226 | - | - | 4,226 | 2,936 |
| Other information: | | | | | | |
| All income in the prior year was unrestricted except for: (please provide description and amounts) | N/A | | | | | |
| Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion. | N/A | | | | | |
| Where any endowment fund is converted into income in the prior period, please give the reason for the conversion. | N/A | | | | | |
| Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) | N/A | | | | | |
| This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). | N/A | | | | | |
| Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). | N/A | | | | | |

GREEN WHALE FOUNDATION

| Section C | Notes to the accounts | | | | (cont) | | | |
|-------------------------------------------------------------------------|-----------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|-----------------|-------------|
| Note 6 | Expenditure | | | | | | | |
| Analysis | This year | | | | Last year | | | |
| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
| | £ | | | | £ | | | |
| Expenditure on raising funds: | | | | | | | | |
| Incurring seeking donations | 1,088 | - | - | 1,088 | | - | - | - |
| Incurring seeking legacies | - | - | - | - | - | - | - | - |
| Incurring seeking grants | - | - | - | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - | - | - | - |
| Staging fundraising events | - | - | - | - | - | - | - | - |
| Fundraising agents | - | - | - | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | - | - | - | - |
| Investment management costs: | - | - | - | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on raising funds | 1,088 | - | - | 1,088 | - | - | - | - |
| Expenditure on charitable activities: | | | | | | | | |
| Project Costs | 263 | 1,578 | - | 1,841 | 455 | 5,580 | | 6,035 |
| Promotional Literature (Brochures) | | | - | - | - | 247 | | 247 |
| | | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on charitable activities | 263 | 1,578 | - | 1,841 | 455 | 5,827 | - | 6,282 |
| Separate material item of expense | | | | | | | | |
| | | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| Internet & Computer costs | 655 | | | 655 | 334 | | | 334 |
| Bank charges | 67 | | | 67 | 60 | - | - | 60 |
| Bookkeeping | 150 | | | 150 | 188 | - | - | 188 |
| Professional Management & Admin Fees | 2,706 | | | 2,706 | - | - | - | - |
| Depreciation | 300 | | | 300 | 300 | - | - | 300 |
| Total other expenditure | 3,879 | - | - | 3,879 | 882 | - | - | 882 |
| TOTAL EXPENDITURE | 5,229 | 1,578 | - | 6,807 | 1,337 | 5,827 | - | 7,164 |

GREEN WHALE FOUNDATION

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | This year | | | | Last year | | | |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
| | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Paddle & Pick | 1,579 | - | - | 1,579 | 6,035 | - | - | 6,035 |
| Other | 263 | - | - | 263 | 247 | - | - | 247 |
| Total | 1,841 | - | - | 1,841 | 6,282 | - | - | 6,282 |

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not Applicable

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not Applicable

GREEN WHALE FOUNDATION

| Section C | Notes to the accounts | | | | (cont) |
|-------------------------------------------------------------------------------|----------------------------------------------|------------------------|-------------------------------------|----------------------------------|----------|
| Note 14 Tangible fixed assets | | | | | |
| <i>Please complete this note if the charity has any tangible fixed assets</i> | | | | | |
| 14.1 Cost or valuation | | | | | |
| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
| | £ | £ | £ | £ | £ |
| At the beginning of the year | - | - | 3,000 | - | 3,000 |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | 3,000 | - | 3,000 |
| 14.2 Depreciation and impairments | | | | | |
| **Basis | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL | SL or RB | SL or RB |
| ** Rate | 10% | | | | |
| At beginning of the year | - | - | 1,200 | - | 1,200 |
| Disposals | - | - | - | - | - |
| Depreciation | SL | - | 300 | - | 300 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | 1,500 | - | 1,500 |
| 14.3 Net book value | | | | | |
| Net book value at the beginning of the year | - | - | 1,800 | - | 1,800 |
| Net book value at the end of the year | - | - | 1,500 | - | 1,500 |

GREEN WHALE FOUNDATION

| Section C | | Notes to the accounts | | (cont) | |
|-----------------------------------------------------------------------|--|------------------------------|------------------|------------------|--|
| Note 24 Cash at bank and in hand | | | | | |
| | | | This year | Last year | |
| | | | £ | £ | |
| Short term cash investments (less than 3 months maturity date) | | | - | - | |
| Short term deposits | | | - | - | |
| Cash at bank and on hand | | | 6,430 | 8,123 | |
| Other | | | - | - | |
| Total | | | 6,430 | 8,123 | |

Green Whale Foundation

England & Wales - Charity number 1180386

Accounts

Report and Financial Statements
For the period 01.01.2022 to 31.12.2022

Charity Number 1180386

Contents

| | |
|------------------------------------------|------------|
| Company Information | 3 |
| CEO and Trustees' Report | 4-5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| <u>Notes to the Accounts:</u> | |
| Basis of Preparation | 8-9 |
| Accounting Policies | 10-13 |
| Income | 14 |
| Expenditure | 15-16 |
| Tangible Fixed Assets | 17 |
| Creditors & Accruals | 18 |
| Cash at Bank and on hand | 19 |

THE WHALE COMPANY

Company Information

Trustees:

Charlotte Flynn;
Rosie Garthwaite;
Elizabeth Hogg;

CEO:

Carolyn De Sousa

Registered Office:

Flat 3, Enderley House
Sylvan Road, Crystal Palace
London SE19 2RT

Charity Registration No.

1180386

CEO AND TRUSTEES 'REPORT

Summary of Charity activity 2022

a) Paddle and Picks – Schools

The Whale Company in partnership with Active 360 Stand Up Paddleboarding, delivered 10 successful sessions of the Natural History Tour and Paddle and Pick to a total of 145 secondary school students from years 7 to 9 from five schools: Chiswick School, Lampton School, The Green School for Boys, London Free School and Rivers Academy. The feedback was very positive – the students gained a lot from experiencing the sport, many of whom had never paddled before, and they learnt a lot about the biodiversity on the Thames.

One school reported, “It was BRILLIANT! The kids loved it and it was so amazing for them to get to do something that they never would usually have to chance too. Also, great to see the river from a different perspective.”

b) Paddle and Picks – Corporate

The Whale Company continues to offer corporate paddle and picks. In 2022 we raised £1512 from two corporate paddle and picks with Coca Cola Foundation. 21 volunteers cleared litter from the canals around Little Venice in two successful corporate volunteer days out. This is an area we hope to expand in 2023 with our **Sponsor a School** donation packages.

c) Bicycle shredder workshops

The Whale Company donated the bicycle shredder to St Marys Primary School in Walthamstow @stmaryswalthamstow for their shredding and extruding plastic art project. Together with artist @michael_coppelov the children from St Mary's turned plastic bottles into colourful fruit for a project funded by @heritagefunduk.

d) Funding

The Whale Company is now a **1% for the Planet** Environmental Partner and is now eligible to receive donations from 1% for the Planet members, on behalf of their annual 1% commitment. Members give directly to Environmental Partners and 1% for the Planet certifies these donations.

The Whale Company joined '**Invest my Community**' fundraising platform and received several small individual donations.

THE WHALE COMPANY

The Whale Company continues to outsource some of their funding efforts to **Non-Profit Growth**, a multi award winning growth agency for non-profit organisations to secure grant fundraising.

THE WHALE COMPANY

| | | | | |
|---------------------------------------|-------------------|------------|-----------------|-------------------|
| The Whale Company | | Charity No | 1180386 | |
| | | Company No | | |
| Annual accounts for the period | | | | |
| Period start date | 01.01.2022 | To | Period end date | 31.12.2022 |

Section A Statement of financial activities (including summary income and expenditure account)

| Recommended categories by activity | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|----------------------------------------------------------------------------|---------------|--------------------|-------------------------|-----------------|-------------|------------------|
| | | £ | £ | £ | £ | £ |
| Income (Note 3) | | F01 | F02 | F03 | F04 | F05 |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 2,936 | - | - | 2,936 | 12,305 |
| Charitable activities | S02 | - | - | - | - | 400 |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 2,936 | - | - | 2,936 | 12,705 |
| Expenditure (Notes 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | 6,005 |
| Charitable activities | S09 | 455 | 5,827 | - | 6,282 | 2,513 |
| Separate material expense item | S10 | - | - | - | - | - |
| Other | S11 | 882 | - | - | 882 | 501 |
| Total | S12 | 1,337 | 5,827 | - | 7,164 | 9,019 |
| Net income/(expenditure) before tax for the reporting period | | | | | | |
| | S13 | 1,599 | - | 5,827 | - | 4,228 |
| Tax payable | S14 | - | - | - | - | - |
| Net income/(expenditure) after tax before investment gains/(losses) | | | | | | |
| | S15 | 1,599 | - | 5,827 | - | 4,228 |
| Net gains/(losses) on investments | S16 | - | - | - | - | - |
| Net income/(expenditure) | | | | | | |
| | S17 | 1,599 | - | 5,827 | - | 4,228 |
| Extraordinary items | | | | | | |
| | S18 | - | - | - | - | - |
| Transfers between funds | | | | | | |
| | S19 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S20 | - | - | - | - | - |
| Other gains/(losses) | S21 | - | - | - | - | - |
| Net movement in funds | | | | | | |
| | S22 | 1,599 | - | 5,827 | - | 4,228 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S23 | 4,281 | 9,682 | - | 13,963 | 10,277 |
| Total funds carried forward | S24 | 5,880 | 3,855 | - | 9,735 | 13,963 |

THE WHALE COMPANY

| Section B Balance sheet | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------|-------------------------|-----------------|--------------------------------|-----------------|
| | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
| | | £ | £ | £ | £ | £ |
| | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | |
| Intangible assets (Note 15) | B01 | - | - | - | - | - |
| Tangible assets (Note 14) | B02 | 1,800 | - | - | 1,800 | 2,100 |
| Heritage assets (Note 16) | B03 | - | - | - | - | - |
| Investments (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | B05 | 1,800 | - | - | 1,800 | 2,100 |
| Current assets | | | | | | |
| Stocks (Note 18) | B06 | - | - | - | - | - |
| Debtors (Note 19) | B07 | - | - | - | - | - |
| Investments (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand (Note 24) | B09 | 4,268 | 3,855 | - | 8,123 | 12,170 |
| Total current assets | B10 | 4,268 | 3,855 | - | 8,123 | 12,170 |
| Creditors: amounts falling due within one year (Note 20) | B11 | 188 | - | - | 188 | 307 |
| Net current assets/(liabilities) | B12 | 4,080 | 3,855 | - | 7,935 | 11,863 |
| Total assets less current liabilities | B13 | 5,880 | 3,855 | - | 9,735 | 13,963 |
| Creditors: amounts falling due after one year (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | B15 | - | - | - | - | - |
| Total net assets or liabilities | B16 | 5,880 | 3,855 | - | 9,735 | 13,963 |
| Funds of the Charity | | | | | | |
| Endowment funds (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds (Note 27) | B18 | - | 3,855 | - | 3,855 | 9,682 |
| Unrestricted funds | B19 | 5,880 | - | - | 5,880 | 4,281 |
| Revaluation reserve | B20 | - | - | - | - | - |
| Fair value reserve | B21 | - | - | - | - | - |
| Total funds | B22 | 5,880 | 3,855 | - | 9,735 | 13,963 |
| <i>The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.</i> | | | | | | |
| <i>The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.</i> | | | | | | |
| <i>The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.</i> | | | | | | |
| <i>These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.</i> | | | | | | |
| Signed by one or two trustees/directors on behalf of all the trustees/directors | | | | Print Name | Date of approval dd/mm/yyyy | |
| | | | | C.J. De Sousa | 09/03/2023 | |

THE WHALE COMPANY

| | |
|------------------|------------------------------|
| Section C | Notes to the accounts |
|------------------|------------------------------|

| | |
|--------|-----------------------------|
| Note 1 | Basis of preparation |
|--------|-----------------------------|

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- | | | |
|------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| • and with* | <input checked="" type="checkbox"/> | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | <input checked="" type="checkbox"/> | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
| • and with the Charities Act 2011. | | |

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | Not applicable |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | Not applicable |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | Not applicable |

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Please disclose: | |
| <i>(i) the nature of the change in accounting policy;</i> | Not applicable |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | Not applicable |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i> | Not applicable |

THE WHALE COMPANY

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|------------------------------------------------------------------------------------------------------------------|-----------------------|
| (i) the nature of any changes; | Not applicable |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | Not applicable |
| (iii) where practicable, the effect of the change in one or more future periods. | Not applicable |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| (i) the nature of the prior period error; | Not applicable |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and | Not applicable |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts. | Not applicable |

THE WHALE COMPANY

| Section C | Notes to the accounts | (cont) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|
| Note 2 | Accounting policies | |
| <i>This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.</i> | | |
| 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE | | |
| Please provide a description of the nature of each change in accounting policy | Not applicable | |
| Reconciliation of funds per previous GAAP to funds determined under FRS 102 | | |
| | Start of period £ | End of period £ |
| Fund balances as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| | | |
| Fund balance as restated | | |
| Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102 | | |
| | | End of £ |
| Net income/(expenditure) as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| | | |
| Previous period net income/(expenditure) as restated | | |

THE WHALE COMPANY

| Section C | Notes to the accounts | (cont) | | | |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|------|
| Note 2 | Accounting policies | | | | |
| 2.2 INCOME | | | | | |
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">⊗</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ⊗ | ✓ | ✓ |
| ⊗ | ✓ | ✓ | | | |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| Legacies | Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| Government grants | The charity has received government grants in the reporting period | No* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">⊗</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ⊗ | ✓ |
| ✓ | ⊗ | ✓ | | | |
| Tax reclaims on donations and gifts | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">⊗</td> </tr> </table> | ✓ | ✓ | ⊗ |
| ✓ | ✓ | ⊗ | | | |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | Yes* No* N/a* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |

THE WHALE COMPANY

| | | | | | |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------------------------|-------------------------------------|-------------------------------------|
| Donated services and facilities | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| 2.3 EXPENDITURE AND LIABILITIES | | | | | |
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |

THE WHALE COMPANY

| 2.4 ASSETS | | | |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least | | |
| | They are valued at cost. | Yes | |
| | The depreciation rates and methods used are disclosed in note 14. | ✘ | ✓ |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. | | No* |
| | | ✓ | ✓ |
| | They are valued at cost. | | N/a* |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. | | N/a* |
| | | ✓ | ✓ |
| | They are valued at cost. | | N/a* |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | N/a* |
| | | ✓ | ✓ |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | | N/a* |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | N/a* |
| | | ✓ | ✓ |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | | N/a* |
| | | ✓ | ✓ |
| Debtors | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | N/a* |
| | | ✓ | ✓ |
| | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes* | |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. | | N/a* |
| | | ✓ | ✓ |
| | They are valued at fair value except where they qualify as basic financial instruments. | | N/a* |
| | | ✓ | ✓ |
| POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE | | | |

THE WHALE COMPANY

| Section C | Notes to the accounts | | | | | (cont) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------------|------------------------|--------------------|-------------------|
| Note 3 | Income | | | | | |
| | Analysis of income | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year |
| | | | | | £ | £ |
| Donations and legacies: | Donations and gifts | 2,936 | | - | 2,936 | 12,305 |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 2,936 | - | - | 2,936 | 12,305 |
| Charitable activities: | | | - | - | - | 400 |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | 400 |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Separate material item of income | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| TOTAL INCOME | | 2,936 | - | - | 2,936 | 12,705 |
| Other information: | | | | | | |
| All income in the prior year was unrestricted except for: (please provide description and amounts) | £12,195 made up of Donations from the following: The Charities Trust £2,200 The Swire Charity £5,000 Environment Fund £4,995 | | | | | |
| Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion. | N/A | | | | | |
| Where any endowment fund is converted into income in the prior period, please give the reason for the conversion. | N/A | | | | | |
| Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) | N/A | | | | | |
| This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). | N/A | | | | | |
| Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). | N/A | | | | | |

THE WHALE COMPANY

| Section C | | Notes to the accounts | | | | (cont) | | | |
|-------------------------------------------------------------------------|--------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|-----------------|-------------|-------|
| Note 6 | | Expenditure | | | | | | | |
| Analysis | This year | | | | Last year | | | | |
| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | |
| | £ | | | | £ | | | | |
| Expenditure on raising funds: | | | | | | | | | |
| Incurring seeking donations | | - | - | - | 6,005 | - | - | - | 6,005 |
| Incurring seeking legacies | - | - | - | - | - | - | - | - | - |
| Incurring seeking grants | - | - | - | - | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - | - | - | - | - |
| Staging fundraising events | | - | - | - | - | - | - | - | - |
| Fundraising agents | | - | - | - | - | - | - | - | - |
| Operating charity shops | | - | - | - | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | | - | - | - | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | | - | - | - | - | - | - | - | - |
| Database development costs | | - | - | - | - | - | - | - | - |
| Other trading activities | | - | - | - | - | - | - | - | - |
| Investment management costs: | | - | - | - | - | - | - | - | - |
| Portfolio management costs | | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | | - | - | - | - | - | - | - | - |
| Investment administration costs | | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| Total expenditure on raising funds | | - | - | - | 6,005 | - | - | - | 6,005 |
| Expenditure on charitable activities: | | | | | | | | | |
| Project Costs | 455 | 5,580 | - | 6,035 | - | 2,422 | - | - | 2,422 |
| Promotional Literature (Brochures) | | 247 | - | 247 | - | 91 | - | - | 91 |
| | | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| Total expenditure on charitable activities | 455 | 5,827 | - | 6,282 | - | 2,513 | - | - | 2,513 |
| Separate material item of expense | | | | | | | | | |
| | | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - | - | - |
| Other | | | | | | | | | |
| Internet & Computer costs | 334 | | | 334 | 88 | | | | 88 |
| Bank charges | 60 | | | 60 | - | - | - | - | - |
| Bookkeeping | 188 | - | - | 188 | 113 | - | - | - | 113 |
| Charity set up fees | - | - | - | - | - | - | - | - | - |
| Depreciation | 300 | - | - | 300 | 300 | - | - | - | 300 |
| Total other expenditure | 882 | - | - | 882 | 501 | - | - | - | 501 |
| TOTAL EXPENDITURE | 1,337 | 5,827 | - | 7,164 | 6,506 | 2,513 | - | - | 9,019 |

THE WHALE COMPANY

| Other information: | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------|---------------|-----------------|---------------------------------------------------------------------------------------------|-----------------------------|---------------|-----------------|
| Analysis of expenditure on charitable activities | | | | | | | | |
| Activity or programme | This year | | | | Last year | | | |
| | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Paddle & Pick | 6,035 | - | - | 6,035 | 2,513 | - | - | 2,513 |
| Other | 247 | - | - | 247 | - | - | - | - |
| Total | 6,282 | - | - | 6,282 | 2,513 | - | - | 2,513 |
| <p>This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).</p> | | | | | <div style="border: 1px solid black; padding: 10px; min-height: 40px;">Not Applicable</div> | | | |
| <p>Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).</p> | | | | | <div style="border: 1px solid black; padding: 10px; min-height: 40px;">Not Applicable</div> | | | |

THE WHALE COMPANY

| Section C | Notes to the accounts | | | | (cont) |
|-----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------|--------------------------------------------|-----------------------------------------|--------------|
| Note 14 Tangible fixed assets | | | | | |
| <i>Please complete this note if the charity has any tangible fixed assets</i> | | | | | |
| 14.1 Cost or valuation | | | | | |
| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
| | £ | £ | £ | £ | £ |
| At the beginning of the year | - | - | 3,000 | - | 3,000 |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | 3,000 | - | 3,000 |
| 14.2 Depreciation and impairments | | | | | |
| **Basis | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL | SL or RB | SL or RB |
| ** Rate | 10% | | | | |
| At beginning of the year | - | - | 900 | - | 900 |
| Disposals | - | - | - | - | - |
| Depreciation | SL | - | 300 | - | 300 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | 1,200 | - | 1,200 |
| 14.3 Net book value | | | | | |
| Net book value at the beginning of the year | - | - | 2,100 | - | 2,100 |
| Net book value at the end of the year | - | - | 1,800 | - | 1,800 |
| 14.4 Impairment | | | | | |
| <i>This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.</i> | | | | | |
| <i>Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.</i> | | | | | |

THE WHALE COMPANY

| Section C | | Notes to the accounts | | (cont) | |
|-----------------------------------------------------------------------|--|------------------------------|------------------|------------------|--|
| Note 24 Cash at bank and in hand | | | | | |
| | | | This year | Last year | |
| | | | £ | £ | |
| Short term cash investments (less than 3 months maturity date) | | | - | - | |
| Short term deposits | | | - | - | |
| Cash at bank and on hand | | | 8,123 | 12,170 | |
| Other | | | - | - | |
| Total | | | 8,123 | 12,170 | |

Green Whale Foundation

England & Wales - Charity number 1180386

Accounts

THE WHALE COMPANY

| Section B Balance sheet | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------|-------------------------|-----------------|--------------------------------|-----------------|
| | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
| | | £ | £ | £ | £ | £ |
| | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | |
| Intangible assets (Note 15) | B01 | - | - | - | - | - |
| Tangible assets (Note 14) | B02 | 2,100 | - | - | 2,100 | 2,400 |
| Heritage assets (Note 16) | B03 | - | - | - | - | - |
| Investments (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | B05 | 2,100 | - | - | 2,100 | 2,400 |
| Current assets | | | | | | |
| Stocks (Note 18) | B06 | - | - | - | - | - |
| Debtors (Note 19) | B07 | - | - | - | - | - |
| Investments (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand (Note 24) | B09 | 2,488 | 9,682 | - | 12,170 | 8,046 |
| Total current assets | B10 | 2,488 | 9,682 | - | 12,170 | 8,046 |
| Creditors: amounts falling due within one year (Note 20) | B11 | 307 | - | - | 307 | 170 |
| Net current assets/(liabilities) | B12 | 2,181 | 9,682 | - | 11,863 | 7,876 |
| Total assets less current liabilities | B13 | 4,281 | 9,682 | - | 13,963 | 10,276 |
| Creditors: amounts falling due after one year (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | B15 | - | - | - | - | - |
| Total net assets or liabilities | B16 | 4,281 | 9,682 | - | 13,963 | 10,276 |
| Funds of the Charity | | | | | | |
| Endowment funds (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds (Note 27) | B18 | - | 9,682 | - | 9,682 | - |
| Unrestricted funds | B19 | 4,281 | - | - | 4,281 | 10,276 |
| Revaluation reserve | B20 | - | - | - | - | - |
| Fair value reserve | B21 | - | - | - | - | - |
| Total funds | B22 | 4,281 | 9,682 | - | 13,963 | 10,276 |
| <i>The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.</i> | | | | | | |
| <i>The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.</i> | | | | | | |
| <i>The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.</i> | | | | | | |
| <i>These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.</i> | | | | | | |
| Signed by one or two trustees/directors on behalf of all the trustees/directors | | | | Print Name | Date of approval dd/mm/yyyy | |
| | | | | C.J. De Sousa | 22/09/2022 | |

Green Whale Foundation

England & Wales - Charity number 1180386

Accounts

Report and Financial Statements
For the period 01.01.2020 to 31.12.2020

Charity Number 1180386

Contents

| | |
|------------------------------------------|----------|
| Company Information | 3 |
| CEO and Trustees' Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| <u>Notes to the Accounts:</u> | |
| Basis of Preparation | 7-8 |
| Accounting Policies | 9-12 |
| Income | 13 |
| Expenditure | 14-15 |
| Tangible Fixed Assets | 16 |
| Creditors & Accruals | 17 |
| Cash at Bank and on hand | 18 |

Company Information

Trustees: Charlotte Flynn;
Rosie Garthwaite;
Elizabeth Hogg;

CEO: Carolyn De Sousa

Registered Office: 1 Acford Road
London SW6 2

Charity Registration No. 1180386

CEO AND TRUSTEES 'REPORT

Summary of Charity activity 2020

Unfortunately due to COVID-19 there was a gap in our activities in 2020. We were due to commence several new projects in the spring but everything was put on hold when schools and workplaces closed. This period also coincided with the maternity leave of our CEO, who had been working on a volunteer basis. The charity was unable to employ someone to cover the maternity leave due to the lack of funding given that the charity is still in its very early stages of development.

THE WHALE COMPANY

| | | | | | |
|---------------------------------------|-------------------|------------|-----------------|-------------------|--|
| The Whale Company | | Charity No | 1180386 | | |
| | | Company No | | | |
| Annual accounts for the period | | | | | |
| Period start date | 01.01.2020 | To | Period end date | 31.12.2020 | |

Section A Statement of financial activities (including summary income and expenditure account)

| Recommended categories by activity | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|----------------------------------------------------------------------------|---------------|--------------------|-------------------------|-----------------|-------------|------------------|
| | | £ | £ | £ | £ | £ |
| Income (Note 3) | | F01 | F02 | F03 | F04 | F05 |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 648 | - | - | 648 | - |
| Charitable activities | S02 | - | - | - | - | - |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 648 | - | - | 648 | - |
| Expenditure (Notes 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | - | - | - | - | - |
| Separate material expense item | S10 | - | - | - | - | - |
| Other | S11 | 627 | - | - | 627 | - |
| Total | S12 | 627 | - | - | 627 | - |
| Net income/(expenditure) before tax for the reporting period | | | | | | |
| | S13 | 21 | - | - | 21 | - |
| Tax payable | S14 | - | - | - | - | - |
| Net income/(expenditure) after tax before investment gains/(losses) | | | | | | |
| | S15 | 21 | - | - | 21 | - |
| Net gains/(losses) on investments | S16 | - | - | - | - | - |
| Net income/(expenditure) | | | | | | |
| | S17 | 21 | - | - | 21 | - |
| Extraordinary items | | | | | | |
| | S18 | - | - | - | - | - |
| Transfers between funds | | | | | | |
| | S19 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S20 | - | - | - | - | - |
| Other gains/(losses) | S21 | - | - | - | - | - |
| Net movement in funds | | | | | | |
| | S22 | 21 | - | - | 21 | - |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S23 | - | - | - | - | - |
| Total funds carried forward | S24 | 21 | - | - | 21 | - |

THE WHALE COMPANY

Section B Balance sheet

| | Guidance Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|-----------------------------------------------------------------|---------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | | |
| Intangible assets (Note 15) | B01 | - | - | - | - | - |
| Tangible assets (Note 14) | B02 | 2,400 | - | - | 2,400 | - |
| Heritage assets (Note 16) | B03 | - | - | - | - | - |
| Investments (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | B05 | 2,400 | - | - | 2,400 | - |
| Current assets | | | | | | |
| Stocks (Note 18) | B06 | - | - | - | - | - |
| Debtors (Note 19) | B07 | - | - | - | - | - |
| Investments (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand (Note 24) | B09 | 8,046 | - | - | 8,046 | - |
| Total current assets | B10 | 8,046 | - | - | 8,046 | - |
| Creditors: amounts falling due within one year (Note 20) | B11 | 170 | - | - | 170 | - |
| Net current assets/(liabilities) | B12 | 7,876 | - | - | 7,876 | - |
| Total assets less current liabilities | B13 | 10,276 | - | - | 10,276 | - |
| Creditors: amounts falling due after one year (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | B15 | - | - | - | - | - |
| Total net assets or liabilities | B16 | 10,276 | - | - | 10,276 | - |
| Funds of the Charity | | | | | | |
| Endowment funds (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds (Note 27) | B18 | - | - | - | - | - |
| Unrestricted funds | B19 | 10,276 | - | - | 10,276 | - |
| Revaluation reserve | B20 | - | - | - | - | - |
| Fair value reserve | B21 | - | - | - | - | - |
| Total funds | B22 | 10,276 | - | - | 10,276 | - |

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

| | | |
|---------------------------------------------------------------------------------|---------------|--------------------------------|
| Signed by one or two trustees/directors on behalf of all the trustees/directors | Print Name | Date of approval dd/mm/yyyy |
| | C.J. De Sousa | 16.08.2021 |

THE WHALE COMPANY

| | |
|------------------|------------------------------|
| Section C | Notes to the accounts |
|------------------|------------------------------|

| | |
|--------|-----------------------------|
| Note 1 | Basis of preparation |
|--------|-----------------------------|

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- | | | |
|------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| • and with* | <input checked="" type="checkbox"/> | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | <input checked="" type="checkbox"/> | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
| • and with the Charities Act 2011. | | |

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | <i>The Covid-19 pandemic has made it impossible for the school education programmes to continue. However these will continue after the hiatus and do not impact going concern.</i> |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | <i>Not applicable</i> |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | <i>Not applicable</i> |

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| <i>Please disclose:</i> | |
| <i>(i) the nature of the change in accounting policy;</i> | Not applicable |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | Not applicable |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i> | <i>Not applicable</i> |

THE WHALE COMPANY

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|------------------------------------------------------------------------------------------------------------------|-----------------------|
| (i) the nature of any changes; | Not applicable |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | Not applicable |
| (iii) where practicable, the effect of the change in one or more future periods. | Not applicable |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| (i) the nature of the prior period error; | Not applicable |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and | Not applicable |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts. | Not applicable |

THE WHALE COMPANY

| Section C | Notes to the accounts | (cont) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|
| Note 2 | Accounting policies | |
| <i>This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.</i> | | |
| 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE | | |
| Please provide a description of the nature of each change in accounting policy | Not applicable | |
| Reconciliation of funds per previous GAAP to funds determined under FRS 102 | | |
| | Start of period £ | End of period £ |
| Fund balances as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| | | |
| Fund balance as restated | | |
| Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102 | | |
| | | End of £ |
| Net income/(expenditure) as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| Previous period net income/(expenditure) as restated | | |

THE WHALE COMPANY

| Section C | Notes to the accounts | (cont) | | | |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|------|
| Note 2 | Accounting policies | | | | |
| 2.2 INCOME | | | | | |
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">⊗</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ⊗ | ✓ | ✓ |
| ⊗ | ✓ | ✓ | | | |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| Legacies | Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| Government grants | The charity has received government grants in the reporting period | No* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">⊗</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ⊗ | ✓ |
| ✓ | ⊗ | ✓ | | | |
| Tax reclaims on donations and gifts | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">⊗</td> </tr> </table> | ✓ | ✓ | ⊗ |
| ✓ | ✓ | ⊗ | | | |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | Yes* No* N/a* <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </table> | ✓ | ✓ | ✓ |
| ✓ | ✓ | ✓ | | | |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">N/a*</td> </tr> </table> | ✓ | ✓ | N/a* |
| ✓ | ✓ | N/a* | | | |

THE WHALE COMPANY

| | | | | | |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------------------------|-------------------------------------|-------------------------------------|
| Donated services and facilities | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| 2.3 EXPENDITURE AND LIABILITIES | | | | | |
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | Yes* | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | N/a* |

THE WHALE COMPANY

| 2.4 ASSETS | | | | |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----|------|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least | | | |
| | They are valued at cost. | Yes | | |
| | The depreciation rates and methods used are disclosed in note 14. | ✘ | ✓ | ✓ |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. | | No* | |
| | | ✓ | ✓ | ✓ |
| | They are valued at cost. | | | N/a* |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. | | | N/a* |
| | | ✓ | ✓ | ✓ |
| | They are valued at cost. | | | N/a* |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | | | N/a* |
| | | ✓ | ✓ | ✓ |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | | | N/a* |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | | | N/a* |
| | | ✓ | ✓ | ✓ |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | | | N/a* |
| | | ✓ | ✓ | ✓ |
| Debtors | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | | | N/a* |
| | | ✓ | ✓ | ✓ |
| | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes* | | |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. | | | N/a* |
| | | ✓ | ✓ | ✓ |
| | They are valued at fair value except where they qualify as basic financial instruments. | | | N/a* |
| | | ✓ | ✓ | ✓ |
| POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE | | | | |

THE WHALE COMPANY

| Section C | Notes to the accounts | | | | | (cont) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------|--------------------------------|------------------------|--------------------|-------------------|
| Note 3 | Income | | | | | |
| | Analysis of income | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year |
| | | | | | £ | £ |
| Donations and legacies: | Donations and gifts | 648 | - | - | 648 | - |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 648 | - | - | 648 | - |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Separate material item of income | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| TOTAL INCOME | | 648 | - | - | 648 | - |
| Other information: | | | | | | |
| All income in the prior year was unrestricted except for: (please provide description and amounts) | | N/A | | | | |
| Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion. | | N/A | | | | |
| Where any endowment fund is converted into income in the prior period, please give the reason for the conversion. | | N/A | | | | |
| Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) | | N/A | | | | |
| This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). | | N/A | | | | |
| Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). | | N/A | | | | |

THE WHALE COMPANY

| Section C | | Notes to the accounts | | | | (cont) | | | |
|-------------------------------------------------------------------------|--|-----------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|-----------------|-------------|
| Note 6 | | Expenditure | | | | | | | |
| Analysis | | This year | | | | Last year | | | |
| | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
| Expenditure on raising funds: | | | | | £ | | | | £ |
| Incurred seeking donations | | | - | - | - | - | - | - | - |
| Incurred seeking legacies | | - | - | - | - | - | - | - | - |
| Incurred seeking grants | | - | - | - | - | - | - | - | - |
| Operating membership schemes and social lotteries | | - | - | - | - | - | - | - | - |
| Staging fundraising events | | - | - | - | - | - | - | - | - |
| Fundraising agents | | - | - | - | - | - | - | - | - |
| Operating charity shops | | - | - | - | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | | - | - | - | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | | | - | - | - | - | - | - | - |
| Database development costs | | - | - | - | - | - | - | - | - |
| Other trading activities | | - | - | - | - | - | - | - | - |
| Investment management costs: | | | | | | | | | |
| Portfolio management costs | | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | | - | - | - | - | - | - | - | - |
| Investment administration costs | | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| Total expenditure on raising funds | | - | - | - | - | - | - | - | - |
| Expenditure on charitable activities: | | | | | | | | | |
| Project Costs | | - | - | - | - | - | - | - | - |
| Travel | | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| Total expenditure on charitable activities | | - | - | - | - | - | - | - | - |
| Separate material item of expense | | | | | | | | | |
| | | | - | - | - | - | - | - | - |
| | | | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - | - | - |
| Other | | | | | | | | | |
| Internet | | 157 | - | - | 157 | - | - | - | - |
| Bookkeeping | | 170 | - | - | 170 | - | - | - | - |
| Charity set up fees | | - | - | - | - | - | - | - | - |
| Depreciation | | 300 | - | - | 300 | - | - | - | - |
| Total other expenditure | | 627 | - | - | 627 | - | - | - | - |
| TOTAL EXPENDITURE | | 627 | - | - | 627 | - | - | - | - |

THE WHALE COMPANY

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | This year | | | | Last year | | | |
|----------------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
| | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| School Education workshops | - | - | - | - | 2,322 | - | - | 2,322 |
| Source to sea expedition | - | - | - | - | 150 | - | - | 150 |
| Other | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | 2,472 | - | - | 2,472 |

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not Applicable

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not Applicable

THE WHALE COMPANY

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|-------|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | - | - | 3,000 | - | 3,000 |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | 3,000 | - | 3,000 |

14.2 Depreciation and impairments

| **Basis | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL or RB | SL or RB |
|--------------------------|----------------------------------------------|----------|----------|----------|----------|
| ** Rate | 10% | | | | |
| At beginning of the year | - | - | 300 | - | 300 |
| Disposals | - | - | - | - | - |
| Depreciation | SL | - | 300 | - | 300 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | 600 | - | 600 |

14.3 Net book value

| | | | | | |
|---------------------------------------------|---|---|-------|---|-------|
| Net book value at the beginning of the year | - | - | 2,700 | - | 2,700 |
| Net book value at the end of the year | - | - | 2,400 | - | 2,400 |

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

| | This year | Last year |
|--------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <i>the effective date of the revaluation</i> | | |
| <i>the name of independent valuer, if applicable</i> | | |
| <i>the methods applied and significant assumptions</i> | | |
| <i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i> | - | - |

14.6 Other disclosures

| | 16 | This year | Last year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|-----------|
| | | £ | £ |
| <i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i> | | - | - |
| <i>(ii) Please provide the amount of contractual commitments for the acquisition</i> | | - | - |

THE WHALE COMPANY

| Section C | Notes to the accounts | | (cont) |
|-----------------------------------------------------------------------|-----------------------|--|------------------|
| Note 24 Cash at bank and in hand | | | |
| | | | This year |
| | | | £ |
| | | | Last year |
| | | | £ |
| Short term cash investments (less than 3 months maturity date) | | | - |
| Short term deposits | | | - |
| Cash at bank and on hand | | | 8,046 |
| Other | | | - |
| Total | | | 8,046 |
| | | | 7,550 |