

**Report and Financial Statements**  
**For the period 01.01.2020 to 31.12.2020**

**Charity Number 1180386**

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## 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
<b>Income and endowments from:</b>							
Donations and legacies		S01	648	-	-	648	-
Charitable activities		S02		-	-	-	-
Other trading activities		S03	-	-	-	-	-
Investments		S04	-	-	-	-	-
Separate material item of income		S05	-	-	-	-	-
Other		S06	-	-	-	-	-
<b>Total</b>		S07	648	-	-	648	-
<b>Expenditure (Notes 6)</b>							
<b>Expenditure on:</b>							
Raising funds		S08		-	-	-	-
Charitable activities		S09		-	-	-	-
Separate material expense item		S10					
Other		S11	627	-	-	627	-
<b>Total</b>		S12	627	-	-	627	-
<b>Net income/(expenditure) before tax for the reporting period</b>		S13	21	-	-	21	-
Tax payable		S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>		S15	21	-	-	21	-
Net gains/(losses) on investments		S16	-	-	-	-	-
<b>Net income/(expenditure)</b>		S17	21	-	-	21	-
<b>Extraordinary items</b>		S18	-	-	-	-	-
<b>Transfers between funds</b>		S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S20		-	-	-	-
Other gains/(losses)		S21	-	-	-	-	-
<b>Net movement in funds</b>		S22	21	-	-	21	-
<b>Reconciliation of funds:</b>							
Total funds brought forward		S23	-	-	-	-	-
<b>Total funds carried forward</b>		S24	21	-	-	21	-

# 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
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	2,400	-	-	2,400	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	2,400	-	-	2,400	-
<b>Current assets</b>						
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	-
<b>Total current assets</b>	B10	8,046	-	-	8,046	-
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	170	-	-	170	-
<b>Net current assets/(liabilities)</b>	B12	7,876	-	-	7,876	-
<b>Total assets less current liabilities</b>	B13	10,276	-	-	10,276	-
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	10,276	-	-	10,276	-
<b>Funds of the Charity</b>						
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					
<b>Total funds</b>	B22	10,276	-	-	10,276	-
<b>The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.</b>						
<b>The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.</b>						
<b>The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.</b>						
<b>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.</b>						
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
<b>Note 1 Basis of preparation</b>		
<i>This section should be completed by all charities .</i>		
<b>1.1 Basis of accounting</b>		
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		
<b>1.2 Going concern</b>		
<i>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:</i>		
An explanation as to those factors that support the conclusion that the charity is a going concern;	<b><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></b>	
Disclosure of any uncertainties that make the going concern assumption doubtful;	<b><i>Not applicable</i></b>	
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.	<b><i>Not applicable</i></b>	
<b>1.3 Change of accounting policy</b>		
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"/>	
<b>Please disclose:</b>		
<b><i>(i) the nature of the change in accounting policy;</i></b>	Not applicable	
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	Not applicable	
<b><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></b>	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:**

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

## 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:**

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



# THE WHALE COMPANY

Section C	Notes to the accounts	(cont)
<b>Note 2</b>	<b>Accounting policies</b>	
<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>		
<b>2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE</b>		
Please provide a description of the nature of each change in accounting policy	Not applicable	
<b>Reconciliation of funds per previous GAAP to funds determined under FRS 102</b>		
	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		
<b>Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102</b>		
		End of £
Net income/(expenditure) as previously stated		
Adjustments:		
Previous period net income/(expenditure) as restated		

# THE WHALE COMPANY

Section C		Notes to the accounts		(cont)		
<b>Note 2</b>		<b>Accounting policies</b>				
<b>2.2 INCOME</b>						
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when:					
	<ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>		Yes*			
				☒	✓	✓
<b>Offsetting</b>	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*			
				✓	✓	✓
<b>Grants and donations</b>	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*			
				✓	✓	✓
	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).					N/a*
				✓	✓	✓
<b>Legacies</b>	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.					N/a*
				✓	✓	✓
<b>Government grants</b>	The charity has received government grants in the reporting period				No*	
				✓	☒	✓
<b>Tax reclaims on donations and gifts</b>	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*			
				✓	✓	☒
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.		Yes*			
				✓	✓	✓
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.					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.					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'.					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*	
				✓	✓	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.					N/a*
				✓	✓	✓

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<b>Donated services and facilities</b>	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*	✓	✓	✓
	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*	✓	✓	✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.		✓	✓	N/a*
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		✓	✓	N/a*
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.		✓	✓	N/a*
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.		✓	✓	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.		✓	✓	N/a*
<b>Settlement of insurance claims</b>	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.		✓	✓	N/a*
<b>Investment gains and losses</b>	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.		✓	✓	N/a*
<b>2.3 EXPENDITURE AND LIABILITIES</b>					
<b>Liability recognition</b>	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*	✓	✓	✓
<b>Governance and support costs</b>	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*	✓	✓	✓
	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.		✓	✓	N/a*
<b>Grants with performance conditions</b>	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.		✓	✓	N/a*
<b>Grants payable without performance conditions</b>	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.		✓	✓	N/a*
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	✓	✓	✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	✓	✓	✓
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	✓	✓	✓
<b>Provisions for liabilities</b>	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*	✓	✓	✓
<b>Basic financial instruments</b>	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.		✓	✓	N/a*

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<b>2.4 ASSETS</b>							
<b>Tangible fixed assets for use by charity</b>	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.		✘	✓	✓		
<b>Intangible fixed assets</b>	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*	
			✓	✓	✓		
<b>Heritage assets</b>	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*	
			✓	✓	✓		
<b>Investments</b>	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*	
			✓	✓	✓		
<b>Stocks and work in progress</b>	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*	
			✓	✓	✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.					N/a*	
			✓	✓	✓		
<b>Debtors</b>	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*				
			✓	✓	✓		
<b>Current asset investments</b>	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*	
			✓	✓	✓		
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>							

# THE WHALE COMPANY

Section C		Notes to the accounts					(cont)
<b>Note 3</b>		<b>Income</b>					
	<b>Analysis of income</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total funds</b>	<b>Prior year</b>	
					<b>£</b>	<b>£</b>	
<b>Donations and legacies:</b>	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	-	-	-	-	-	
	<b>Total</b>	<b>648</b>	<b>-</b>	<b>-</b>	<b>648</b>	<b>-</b>	
<b>Charitable activities:</b>		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
	Other	-	-	-	-	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other trading activities:</b>		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
	Other	-	-	-	-	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	-	-	-	-	-	
	Dividend income	-	-	-	-	-	
	Rental and leasing income	-	-	-	-	-	
	Other	-	-	-	-	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Separate material item of income</b>		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other:</b>	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	-	-	-	-	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL INCOME</b>		<b>648</b>	<b>-</b>	<b>-</b>	<b>648</b>	<b>-</b>	
<b>Other information:</b>							
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							
		This year				Last year			
Analysis		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		-	-	-	-	-	-	-	-
Fudraising 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	-	-	-	-

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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	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	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)
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## 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

	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>	-	-
(ii) <i>Please provide the amount of contractual commitments for the acquisition</i>	-	-



# THE WHALE COMPANY

Section C		Notes to the accounts		(cont)	
Note 20					
Creditors and accruals					
Please complete this note if the charity has any creditors or accruals.					
20.1 Analysis of creditors					
		Amounts falling due within one year		Amounts falling due after more than one year	
		This year	Last year	This year	Last year
		£	£	£	£
Accruals for grants payable		-	-	-	-
Bank loans and overdrafts		-	-	-	-
Trade creditors		-	-	-	-
Payments received on account for contracts or performance-related grants		-	-	-	-
Accruals and deferred income		-	-	-	-
Taxation and social security		-	-	-	-
Other creditors		170	-	-	-
Total		170	-	-	-

# 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	7,550	
Other			-	-	
Total			8,046	7,550	