

Charity registration number 1160484

Company registration number 08603082 (England and Wales)

**WORLD CETACEAN ALLIANCE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# WORLD CETACEAN ALLIANCE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Honorary President</b>	Mr Jean-Michel Cousteau	
<b>Trustees</b>	Roger Mann Suzanne Rogers Ian Lewis Titia Sjenitzer Jonathan Cutts	(Appointed 21 December 2021)
<b>Secretary</b>	Roger Mann	
<b>Charity number</b>	1160484	
<b>Company number</b>	08603082	
<b>Registered office</b>	132-134 Albion Street Southwick Brighton BN42 4DP	
<b>Independent examiner</b>	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	
<b>Bankers</b>	HSBC - Brighton 153 North Street Brighton East Sussex BN1 1SW	

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# WORLD CETACEAN ALLIANCE

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# **WORLD CETACEAN ALLIANCE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

#### **Principal activity**

The principal activity of the charity in the year under review was that of conserving and protecting cetaceans and their habitats.

#### **Objects**

The charity's objects as set out in the Articles of Association are:

- To promote, by means that are exclusively charitable and for public benefit, the conservation and protection of cetaceans (dolphins, whales and porpoises) by actively assisting in the development of community projects to alleviate injury, sickness, ill-treatment, neglect or threat to animals and their environment.
- To advance public education, in particular by providing educational and research programmes that raise public awareness both nationally and internationally, of the problems and solutions facing cetaceans and their natural environment including but not limited to natural habitat degradation, welfare concerns, and wildlife loss.

### **WCA's Vision**

A world where cetaceans are free, where oceans thrive, and where communities care.

### **WCA's Mission**

To protect cetaceans and their habitats through global collaboration.

### **WCA's Values**

- To ensure that all our decisions and actions are guided by sound science, animal welfare and conservation principles and that the welfare of cetaceans is paramount.
- To ensure that all our policies and practices are founded on the highest ethical principles.
- To work in partnership and ensure that all our interactions with partners are fair, ethical, respectful and considered.
- To ensure that our values are never compromised in the pursuit of our objectives.
- To hold ourselves accountable for everything we do and every decision we make.

### **WCA's Strategic Goals**

1. To be leaders in cetacean welfare and conservation and partner with any organisation, institution or government that is seeking positive change.
2. To develop and deliver powerful and effective campaigns, projects and advocacy for cetaceans and their habitats around the world.
3. To empower local people, communities, organisations to influence policies, attitudes and behaviours that will protect cetaceans and their habitats.
4. To foster collaboration and build capacity throughout our partnership and beyond.
5. To create an environment where all cetaceans are able to live free from cruelty, exploitation and suffering, with no need to be rescued from captivity.
6. To promote and inspire a sense of awe, connection and respect for cetaceans and their ocean habitats.
7. To transform our society to one where the importance of cetaceans and their habitats is ingrained.

# **WORLD CETACEAN ALLIANCE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Public Benefit statement**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

As the world emerged from the global pandemic, the year continued to provide the WCA with on-going challenges. As with 2020, despite these, the WCA was able to continue to move forward maintaining its work and continuing to develop and grow its principal projects.

The year may also be described as one of transition. Following the announcement last year that Dylan Walker would be stepping down as CEO, in May 2021 Harry Eckman was formally appointed as his successor. Dylan was a defining influence without who's dedication and drive the WCA would simply not be where it is today.

As the WCA enters a new era, the Trustees are delighted to welcome Harry as his successor whose experience and expertise has already been influential.

Against this background the WCA has refocused its strategy looking forward for the next 10 years. This will continue to evolve and 'in a race against time', the vision, mission, values and objectives reflect fundamental areas of concern including climate change, habitat degradation and cetacean populations both wild and captive.

The Whale Heritage Sites continue to be a flagship project and have expanded further with its 5th site being designated in South Africa's Algoa Bay. We hope that in years to come this will remain a benchmark project that brings communities and the protection of local cetaceans together providing a benefit to all. The World Animal Protection (WAP) grant remains instrumental in helping this project continue.

Comment was made in 2020 concerning the further development and implementation of whale watching certification. This continued during 2021 and will remain an area of further review the aim of which is to provide clarity and transparent benefits to the WCA Partners and supporters.

The importance of education remains as one of the key missions for the WCA. The development and expansion of online courses including whale ship strikes continued with further online courses and collaborations planned for 2022. This will help to continue spreading awareness and knowledge about the marine issues the WCA endeavours to resolve, as well as becoming a valuable source of income.

### **Financial review**

Although the WCA continues to operate within limited resources, against a challenging year, it saw its total income grow from £158,976 (2020) to £202,398. Total expenditure also grew from £115,343 (2020) to £174,755 largely due to increased staff costs following the appointment of 3 new employees.

At the end of the year unrestricted reserves stood at £14,446 (2020 £11,076).

As we look forward, the Trustees remain aware of the WCA's funding and cashflow structure and will continue to work closely with the charity, after what has been an unprecedented period, to explore this area further.

### **Reserves**

Ideally, the charity would maintain unrestricted reserves at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. However, the charity is still a fledgling charity and has not yet been able to build any reserves.

### **Risks**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity is a company limited by guarantee.

# WORLD CETACEAN ALLIANCE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

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The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Roger Mann

Suzanne Rogers

Ian Lewis

Titia Sjenitzer

Jonathan Cutts

(Appointed 21 December 2021)

The Board of Trustees appoint new trustees, seeking opinion and advice from the CEO and internal Global Council which is an elected representation of our membership.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Roger Mann

**Trustee**

Date: 20th September 2022 .....

# WORLD CETACEAN ALLIANCE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WORLD CETACEAN ALLIANCE

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I report to the trustees on my examination of the financial statements of World Cetacean Alliance (the charity) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

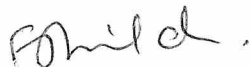
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Frances Wilde FCCA DChA**

Warner Wilde  
Chartered Certified Accountants  
4 Marigold Drive  
Bisley  
Surrey  
GU24 9SF

Dated: 21 September 2022

# WORLD CETACEAN ALLIANCE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	3	45,367	138,468	183,835	79,206	64,778	143,984
Charitable activities	4	18,562	-	18,562	14,991	-	14,991
Investments	5	1	-	1	1	-	1
<b>Total income</b>		<b>63,930</b>	<b>138,468</b>	<b>202,398</b>	<b>94,198</b>	<b>64,778</b>	<b>158,976</b>
<b><u>Expenditure on:</u></b>							
Raising funds	6	364	-	364	120	-	120
Charitable activities	7	60,196	114,195	174,391	76,450	38,773	115,223
<b>Total expenditure</b>		<b>60,560</b>	<b>114,195</b>	<b>174,755</b>	<b>76,570</b>	<b>38,773</b>	<b>115,343</b>
<b>Net income for the year/ Net movement in funds</b>		<b>3,370</b>	<b>24,273</b>	<b>27,643</b>	<b>17,628</b>	<b>26,005</b>	<b>43,633</b>
Fund balances at 1 January 2021		11,076	26,005	37,081	(6,552)	-	(6,552)
<b>Fund balances at 31 December 2021</b>		<b>14,446</b>	<b>50,278</b>	<b>64,724</b>	<b>11,076</b>	<b>26,005</b>	<b>37,081</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# WORLD CETACEAN ALLIANCE

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		403		173
<b>Current assets</b>					
Debtors	12	736		9,468	
Cash at bank and in hand		70,713		48,197	
		<u>71,449</u>		<u>57,665</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(7,128)</u>		<u>(20,757)</u>	
Net current assets			64,321		36,908
<b>Total assets less current liabilities</b>			<u>64,724</u>		<u>37,081</u>
<b>Income funds</b>					
Restricted funds	15	50,278		26,005	
Unrestricted funds - general		14,446		11,076	
		<u>64,724</u>		<u>37,081</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ...20th September 2022.....



Roger Mann  
Trustee

Company registration number 08603082

# WORLD CETACEAN ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

World Cetacean Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is 132-134 Albion Street, Southwick, Brighton, BN42 4DP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

#### 1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future,

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income is deferred and shown as a creditor in the accounts to the extent that the invoiced amount relates to future accounting periods.

# WORLD CETACEAN ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at the recoverable amount.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at the settlement amount.

# WORLD CETACEAN ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	8,424	-	8,424	21,292	12,500	33,792
Grants receivable	18,857	138,468	157,325	49,225	52,278	101,503
Membership fees	18,086	-	18,086	8,689	-	8,689
	<u>45,367</u>	<u>138,468</u>	<u>183,835</u>	<u>79,206</u>	<u>64,778</u>	<u>143,984</u>

# WORLD CETACEAN ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Donations and legacies

(Continued)

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Grants receivable for core activities</b>						
Breakaway Travel	-	-	-	-	4,278	4,278
Fondation Club						
Mediterrannee	4,191	-	4,191	-	-	-
Sankalpa	-	30,000	30,000	-	-	-
World Animal Protection (WAP)	-	98,468	98,468	-	38,000	38,000
The Sussex Community Foundation	-	-	-	5,000	-	5,000
Enjoolata	-	10,000	10,000	-	10,000	10,000
Brighton & Hove Council	-	-	-	11,663	-	11,663
Job Retention scheme	14,666	-	14,666	32,562	-	32,562
	<u>18,857</u>	<u>138,468</u>	<u>157,325</u>	<u>49,225</u>	<u>52,278</u>	<u>101,503</u>

### 4 Charitable activities

	2021 £	2020 £
Ancillary trading income	388	11,165
Other income	18,174	3,826
	<u>18,562</u>	<u>14,991</u>

### 5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	<u>1</u>	<u>1</u>

# WORLD CETACEAN ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Advertising	364	120
	<u>364</u>	<u>120</u>

### 7 Charitable activities

	2021 £	2020 £
Staff costs	124,264	86,307
Depreciation and impairment	245	87
Project, conference and course costs	24,952	12,954
Donations - campaign contributions	10	-
Insurance	303	242
Subscriptions	445	3,132
Motor, travel and subsistence	-	156
Telephone	1,196	1,310
Utilities	710	104
Other staff costs	-	424
Entertainment	253	143
	<u>152,378</u>	<u>104,859</u>
Share of support costs (see note 8)	17,361	7,415
Share of governance costs (see note 8)	4,652	2,949
	<u>174,391</u>	<u>115,223</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	60,196	76,450
Restricted funds	114,195	38,773
	<u>174,391</u>	<u>115,223</u>

# WORLD CETACEAN ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Operating lease charges	9,685	-	9,685	4,874	-	4,874
Computer and website expenses	2,701	-	2,701	1,928	-	1,928
Sundries	29	-	29	24	-	24
Office supplies	481	-	481	217	-	217
Rates	1,843	-	1,843	78	-	78
Staff training	-	-	-	294	-	294
Expenses	2,622	-	2,622	-	-	-
Independent Examiner fee	-	1,800	1,800	-	1,224	1,224
Accountancy	-	2,567	2,567	-	666	666
Bank and paypal charges	-	285	285	-	684	684
Late filing penalty	-	-	-	-	375	375
	<u>17,361</u>	<u>4,652</u>	<u>22,013</u>	<u>7,415</u>	<u>2,949</u>	<u>10,364</u>
Analysed between Charitable activities	<u>17,361</u>	<u>4,652</u>	<u>22,013</u>	<u>7,415</u>	<u>2,949</u>	<u>10,364</u>

Governance costs includes Independent Examination fees of £1,800 (2020- £1,224).

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# WORLD CETACEAN ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	6	3

#### Employment costs

	2021 £	2020 £
Wages and salaries	115,864	78,101
Social security costs	5,608	3,208
Other pension costs	2,792	4,998
	124,264	86,307

Key Management Personnel is comprised of the Chief Executive Officer and Chief Operating Officer roles.

There were 2 full-time employees and 4 part-time employees during the year.

There were no employees whose annual remuneration was £60,000 or more.

### 11 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 January 2021	260
Additions	475
At 31 December 2021	735
<b>Depreciation and impairment</b>	
At 1 January 2021	87
Depreciation charged in the year	245
At 31 December 2021	332
<b>Carrying amount</b>	
At 31 December 2021	403
At 31 December 2020	173



# WORLD CETACEAN ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	-	9,071
Prepayments and accrued income	736	397
	<u>736</u>	<u>9,468</u>

### 13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		2,132	5,124
Deferred income	14	1,399	3,741
Other creditors		1,297	8,067
Accruals		2,300	3,825
		<u>7,128</u>	<u>20,757</u>

### 14 Deferred income

	2021 £	2020 £
Other deferred income	<u>1,399</u>	<u>3,741</u>

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Deferred income is included within:		
Current liabilities	<u>1,399</u>	<u>3,741</u>
Movements in the year:		
Deferred income at 1 January 2021	3,741	8,144
Released from previous periods	(3,741)	(8,144)
Resources deferred in the year	<u>1,399</u>	<u>3,741</u>
Deferred income at 31 December 2021	<u>1,399</u>	<u>3,741</u>

# WORLD CETACEAN ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£
Breakaway Travel	4,278	-	4,278	-	-	4,278
World Animal Protection (WAP)	38,000	(26,273)	11,727	98,468	(64,195)	46,000
Enjoolata	10,000	-	10,000	10,000	(20,000)	-
Sankalpa	12,500	(12,500)	-	30,000	(30,000)	-
	<u>64,778</u>	<u>(38,773)</u>	<u>26,005</u>	<u>138,468</u>	<u>(114,195)</u>	<u>50,278</u>

#### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	403	-	403	173	-	173
Current assets/ (liabilities)	14,043	50,278	64,321	10,903	26,005	36,908
	<u>14,446</u>	<u>50,278</u>	<u>64,724</u>	<u>11,076</u>	<u>26,005</u>	<u>37,081</u>

#### 17 Operating lease commitments

##### Lessee

The lease for the premises is for 3 years from 12 August 2020. Break clause after 1 year with 6 months notice.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	9,600	9,600
Between two and five years	6,000	15,600
	<u>15,600</u>	<u>25,200</u>

# WORLD CETACEAN ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### 17 Operating lease commitments

(Continued)

### 18 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2021 £	2020 £
Aggregate compensation	48,206	40,268

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Consultancy 2021 £	2020 £
Other related parties	150	-

During 2020 the company did not reimburse any expenses to trustees (2020: Nil). One trustee was paid for a discrete piece of consultancy work as discussed and agreed by the other trustees.