



INTERNATIONAL  
WHALING COMMISSION

# FINANCIAL STATEMENTS

for the 12 months to 31 December 2019

Produced by the IWC Secretariat

The International Whaling Commission (IWC)

The Red House,  
135 Station Road,  
Impington,  
Cambridge,  
CB24 9NP  
United Kingdom

[www.iwc.int](http://www.iwc.int)

Front cover image ©Bill Hess

## FINANCIAL STATEMENTS 2019

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## FOREWORD FROM THE CHAIR



**Andrej Bibič**  
IWC Chair

*Andrej Bibič*

I am pleased to present the IWC's 2019 Financial Statements. As you know, the Commission agreed a deficit budget for the 2019/20 biennium and this is reflected in the figures contained in this statement. Clearly this approach is not sustainable in the long-term, or even in the medium-term.

Since the 2018 Commission meeting, the Budgetary Sub-committee has been working hard to develop budget proposals to ensure the ambitious work plan of the IWC can be delivered, both at the next Commission meeting, and into the future. This work has been undertaken in conjunction with the Bureau and the Secretariat.

The Budgetary Sub-committee has also collaborated closely with the Working Group on Operational Effectiveness who are themselves developing proposals for a series of governance reforms, building on the Governance Review Report presented to the Commission in 2018. Collectively, these documents aim to provide a way forward for the IWC which is effective, efficient and affordable.

You will have received drafts of all these proposals recently. Please read them, discuss them with as many other members of the IWC community as you can, and provide feedback. An immense amount of work has been undertaken in developing these documents. We are all extremely busy people and I am sincerely grateful to those who have devoted their time, energy and expertise to this important work. The task now passes to the Commission as a whole. If we are not able to devote time to this until we meet at IWC68, we risk walking away from that meeting with no agreement, no way forward and another deficit budget for 2021/22.

I hope you agree that we all have a responsibility to be both engaged and responsive over the next few months, and I look forward to welcoming you back to Slovenia in September.




Image: sampling microplastics in the Mediterranean

## INTRODUCTION FROM THE EXECUTIVE SECRETARY



**Dr. Rebecca Lent**  
Executive Secretary

*Rebecca Lent*

As an economist, I look for the narrative behind the numbers and like you, I am interested in the best possible value for money. These Financial Statements reflect an incredibly diverse work programme which touches on the most important environmental issues of our time.

Over the last twelve months, the IWC has gathered experts from many disciplines in locations all over the world. Examples of their wide-ranging objectives include gaining a better understanding of marine debris and mitigating its effects on cetaceans, and assessing the impact of factors such as industry, pollution and climate change on endangered river dolphins in South Asia.

The IWC's own initiatives on bycatch, entanglement and strandings have also continued to engage globally and successfully, at conferences, workshops and meetings across stakeholder organisations ranging from United Nation bodies to local Whale Watching companies and artisanal fisheries.

In 2019, the IWC held nine workshops on diverse issues, gathered 120 leading scientists for the annual Scientific Committee meeting, published seven research papers in the Journal of Cetacean Research and Management, provided training and expertise in entanglement, bycatch and strandings response on five continents, and attended literally countless events to support the mission of cetacean management and conservation.

The common theme in all these numbers, and which plays a fundamental role in making each one effective and meaningful, is collaboration. In recent years, the IWC has increased efforts to work with other organisations, to share research, experience and mandated action and work together to identify and achieve common goals. We increase the impact of every pound spent when we work collaboratively. So, I invite you to view these Financial Statements as reflecting a year of activity and progress on many major issues, and most importantly, a year of successful collaboration.



Image: humpback feeding in the North Pacific, 2019. IWC-POWER

## STATEMENT OF THE EXECUTIVE SECRETARY'S RESPONSIBILITIES

The financial responsibilities of the Executive Secretary to the Commission are set out in the Rules of Procedure and Financial Regulations.

These rules require the Secretary to prepare financial statements which set out the state of affairs of the Commission as at the end of the financial year and the surplus or deficit for that period.

In preparing these financial statements, the Executive Secretary should:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Commission will continue in operation.

The Executive Secretary is responsible for keeping adequate accounting records which disclose, at any time and with reasonable accuracy, the financial position of the Commission. The Executive Secretary is also responsible for taking steps for the prevention and detection of fraud and irregularities.

## INDEPENDENT AUDITOR'S REPORT TO THE COMMISSION

### Opinion

We have audited the financial statements of the International Whaling Commission for the period ended 31 December 2019 which comprise the accounting policies, the income and expenditure account, the balance sheet, the movement in funds statement and the related notes on page 15. These financial statements have been prepared under the accounting policies set out therein.

In our opinion the financial statements:

- give a true and fair view of the state of the Commission's affairs as at 31 December 2019 and of its result for the year;
- have been properly prepared in accordance with International Accounting Standards; and
- have been properly prepared in accordance with the Commissions procedures manual.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Executive Secretary's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Secretary has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Commission's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Commission and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Secretary's Report.

### Respective Responsibilities of the Secretary and Auditors

As described in the statement of the Executive Secretary's responsibilities, the Executive Secretary is responsible for the preparation of financial statements and for being satisfied that they give a true and fair view and for such internal control as the Executive Secretary determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Secretary is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Secretary either intends to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

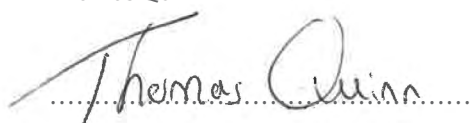
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the Commission. Our audit work has been undertaken so that we might state to the Commission those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Commission for our audit work, for this report, or for the opinions we have formed.

Thomas Quinn

A handwritten signature in dark ink, appearing to read 'Thomas Quinn', written over a dotted line.

Peter Barlow (Senior Statutory Auditor)

For and on behalf of Thomas Quinn Chartered Accountants

15 Station Road  
St Ives  
Cambridgeshire  
PE27 5BH

## ACCOUNTING POLICIES

The accounting policies adopted by the Commission in the preparation of these financial statements are as set out below. The accounts have been prepared in accordance with International Financial Reporting Standards.

### Convention

These accounts are prepared under the historic cost convention.

### Depreciation of Fixed Assets

Fixed assets are recognised on the balance sheet at cost when they meet the minimum threshold for recognition. Depreciation is then provided for using the straight line method on all assets held on the Commission's balance sheet as follows:

ASSET CLASS	MINIMUM THRESHOLD FOR RECOGNITION	DEPRECIATION PERIOD
Land	£3,000	Not depreciated
Buildings	£3,000	50 years
Capital Improvements	£3,000	25 years
IT & Other Equipment	£1,000	3 years

Land is not depreciated in accordance with generally accepted accounting practice.

### Going Concern

These accounts have been prepared on the basis that the Commission is a going concern.

### Interest on Overdue Contributions

Interest charged on overdue contributions in accordance with the Rules of Procedure is recognised as income in the Income and Expenditure statement.

### Foreign Exchange

Transactions denominated in foreign currency are translated into sterling as at the balance sheet date. Any translation differences are dealt with in the Income and Expenditure statement.

### Changes in Accounting Policies - Leases

In accordance with a change to International Financial Reporting Standards on 1 January 2019, leases will be accounted for using the standard *IFRS 16 – Leases*. No amendments to prior year figures were required as a result of this change.

### Retirement Benefits Scheme

The Commission operates a defined contribution retirement scheme. The costs in the Income and Expenditure statement represent the Commission's contributions payable to the scheme in respect of that accounting period as well as associated administrative costs.

## INCOME & EXPENDITURE ACCOUNT

INCOME	Note	Period Ending 31 Dec 2019	Period Ending 31 Dec 2018
<b>INCOME FROM CONTINUING OPERATIONS</b>		<b>£</b>	<b>£</b>
Contributions from Member Governments	3	1,616,256	1,619,899
Interest on Overdue Financial Contributions		3,922	4,903
Voluntary Contributions	4	176,578	195,154
Observer Registration Fees		0	48,836
Other Income		0	13,806
Staff Assessments		159,488	170,129
Interest Receivable		7,269	6,158
<b>TOTAL INCOME</b>		<b>1,963,513</b>	<b>2,058,885</b>

EXPENDITURE	Note	Period Ending 31 Dec 2019	Period Ending 31 Dec 2018
<b>CORE EXPENDITURE</b>		<b>£</b>	<b>£</b>
Secretariat	1	(1,242,983)	(1,205,085)
Publications		(7,292)	(3,993)
Scientific Committee Meeting		(138,309)	(133,710)
Commission Meeting		(129,569)	(298,037)
Bureau Meeting		(16,943)	(1,450)
Research Expenditure		(231,557)	(317,481)
<b>Core Expenditure Subtotal</b>		<b>(1,766,655)</b>	<b>(1,959,756)</b>

FUND EXPENDITURE		£	£
Aboriginal Subsistence Whaling Fund	Movement in Funds Statement	74	(76,925)
Conservation Fund		(71,831)	(85,021)
Gray Whale Tagging Fund		29	23
Other Work Fund		(57,062)	(122,699)
Red House Refurbishment Fund		188	152
Small Cetaceans Fund		(44,227)	(54,358)
SORP Fund		(356,452)	(40,029)
Sponsored Publications Fund		170	133
Voluntary Assistance Fund		(14,710)	(18,003)
<b>Fund Expenditure Subtotal</b>		<b>(543,821)</b>	<b>(396,727)</b>

OTHER EXPENDITURE		£	£
Depreciation	2	(20,419)	(19,991)
Bad Debt Provision		(12,084)	(30,956)
<b>Total Other Expenditure</b>		<b>(32,503)</b>	<b>(50,947)</b>
<b>TOTAL EXPENDITURE</b>		<b>(2,342,979)</b>	<b>(2,407,430)</b>
<b>SURPLUS / (DEFICIT) FOR THE YEAR BEFORE FUND MOVEMENTS</b>		<b>(379,466)</b>	<b>(348,547)</b>
NET TRANSFERS (TO) / FROM FUNDS		£	£
Aboriginal Subsistence Whaling Fund	Movement in Funds Statement	(7,926)	64,541
Conservation Fund		(32,957)	(8,937)
Gray Whale Tagging Fund		(29)	(23)
Meeting Fund		(7,791)	143,727
Other Work Fund		29,889	94,967
Red House Redevelopment Fund		14,783	1,414
Research Fund		(6,159)	176
Small Cetaceans Fund		44,227	11,626
Southern Ocean Research Partnership Fund		339,097	40,029
Sponsored Publications Fund		(170)	(133)
Voluntary Assistance Fund		6,501	1,159
<b>NET SURPLUS / (DEFICIT) FOR THE YEAR</b>		<b>0</b>	<b>0</b>

There are no recognised gains or losses for the current financial period and the preceding financial period other than as stated in the income and expenditure account.

## BALANCE SHEET

BALANCE SHEET AS AT 31 DECEMBER 2019	Note	2019	2018
LONG-TERM ASSETS		£	£
Land & Buildings		994,469	1,009,158
IT & Equipment Assets		10,527	3,979
	2	<b>1,004,996</b>	<b>1,013,138</b>
SHORT-TERM ASSETS		£	£
Cash at Bank and In-Hand		1,000	1,000
Cash on Short-Term Deposit		2,320,401	2,787,432
	1	<b>2,321,401</b>	<b>2,788,432</b>
Outstanding Contributions from Member Governments		532,221	367,927
<i>Less Provision for Doubtful Debts</i>		(277,880)	(265,796)
		<b>254,341</b>	<b>102,131</b>
Other Debtors & Prepayments		134,410	84,755
		<b>134,410</b>	<b>84,755</b>
SHORT-TERM CREDITORS		£	£
Contracting Government Receipts in Advance and Other Creditors		(249,558)	(273,351)
		<b>(249,558)</b>	<b>(273,351)</b>
<b>NET ASSETS</b>		<b>3,465,589</b>	<b>3,715,105</b>

FINANCING	Note	2019	2018
<b>NON-EARMARKED FUNDS</b>		£	£
General Fund		(1,954,490)	(1,954,490)
		<b>(1,954,490)</b>	<b>(1,954,490)</b>
<b>EARMARKED FUNDS</b>		£	£
Aboriginal Subsistence Whaling Fund	Movement in Funds Statement	(26,210)	(18,284)
Conservation Fund		(358,753)	(325,796)
Gray Whale Tagging Fund		(7,281)	(7,252)
Meeting Fund		(232,505)	(94,764)
Other Work Fund		(160,256)	(190,146)
Red House Redevelopment Fund		(32,044)	(46,827)
Research Fund		(239,748)	(233,589)
Small Cetaceans Fund		(59,498)	(103,726)
Southern Ocean Research Partnership Fund		(326,507)	(665,604)
Sponsored Publications Fund		(42,364)	(42,194)
Voluntary Assistance Fund		(25,932)	(32,433)
<b>Total Earmarked Funds</b>		<b>(1,511,098)</b>	<b>(1,760,615)</b>
<b>NET FINANCING</b>		<b>(3,465,589)</b>	<b>(3,715,105)</b>

Approved on behalf of the Commission:



Dr Rebecca Lent  
Executive Secretary to the Commission

26 Feb 2020

Date

## MOVEMENT IN FUNDS STATEMENT

	Aboriginal Subsistence Whaling Fund	Conservation Fund	Gray Whale Tagging Fund	Meeting Fund	Other Work Fund	Red House Redevelopment Fund	Research Fund	Small Cetaceans Fund	Southern Ocean Research Partnership Fund	Sponsored Publications Fund	Voluntary Assistance Fund	General Fund	TOTAL
Opening Balance at 1 Jan 2019	18,284	325,796	7,252	94,764	190,146	46,827	233,588	103,726	665,604	42,195	32,433	1,954,490	3,715,105
Voluntary Contributions Received	7,852	104,788	0	0	27,173	0	11,201	0	17,355	0	8,209	0	176,578
Net surplus / (deficit) against core budget spend	0	0	0	7,791	0	0	11,330	0	0	0	0	(14,971)	4,150
Expenditure on projects funded through voluntary contributions	0	(91,127)	0	0	(57,681)	0	0	(44,494)	(359,051)	0	(14,815)	0	(567,167)
Interest & bank adjustments	74	1,227	29	0	619	188	667	266	2,599	170	105	0	5,945
Transfers between funds	0	18,068	0	0	0	(14,971)	(17,040)	0	0	0	0	14,971	1,028
Other contributions from reserve*	0	0	0	129,950	0	0	0	0	0	0	0	0	129,950
Closing Balance at 31 Dec 2019	26,210	358,753	7,281	232,505	160,256	32,044	239,748	59,498	326,507	42,364	25,932	1,954,490	3,465,589

\*The Meeting Fund receives a contribution to Commission meeting costs in non-Commission years to ensure the appropriate amount is available in the year in which a meeting is held. It is then released when Commission Meeting costs fall due.

## NOTES TO THE ACCOUNTS

### 1. SECRETARIAT EXPENDITURE

	Period Ending 2019	Period Ending 2018
Bank Charges & Exchange Losses / (Income)	8,049	8,302
Consultancy Support & Audit Charges	15,000	9,453
General Insurance	14,340	14,654
General Travel & Subsistence	12,814	15,515
Media & Communications	900	1,351
Office Equipment & Consumables	11,113	23,970
Office Costs & Maintenance	38,291	38,181
Pension & Employee Benefit Schemes	182,730	175,603
Salaries	916,025	894,166
Training & Recruitment	3,968	2,783
Website, Internet & Telecommunications	39,753	21,107
	<b>1,242,983</b>	<b>1,205,085</b>

### CASH MANAGEMENT

Where cash balances are not immediately required for use, funds are held in a range of liquid bank accounts. In line with prudent cashflow management principles, the Commission's primary concern when holding its cash is security of capital, followed by liquidity. Interest received is a third concern and the Commission does not seek to invest funds purely to seek a profit. Cash held in foreign currencies is kept to a minimum to avoid foreign exchange fluctuations as far as possible.

As at the balance sheet date, the Commission's cash holdings were as follows:

Account Type	£*
Current Account	1,000
UK Government-Backed Savings Account	1,044,170
Saving Accounts with the Commission's Bank	1,255,786
USD Account	1,052
Euro Account	19,393
<b>Total Cash as at 31 December 2019</b>	<b>2,321,401</b>

\* All figures shown are converted into GBP as at 31 December 2019

## 2. ASSETS AND DEPRECIATION

The schedule below details the opening and closing balances of the fixed assets held by the Commission according to its fixed asset policy, including any additions, disposals and impairments within the year.

	Land and Buildings			IT & Other Equipment £	All Asset Classes £
	Land £	Buildings £	Capital Improvements £		
<b>Opening Balance as at 1 Jan 2019</b>	<b>360,000</b>	<b>609,637</b>	<b>39,521</b>	<b>3,979</b>	<b>1,013,138</b>
Additions	0	0	0	12,277	<b>12,277</b>
Disposals	0	0	0	0	<b>0</b>
Depreciation	0	(12,971)	(1,718)	(5,730)	<b>(20,419)</b>
Impairments	0	0	0	0	<b>0</b>
Profit / (Loss) On Disposals	0	0	0	0	<b>0</b>
<b>Closing Balance as at 31 Dec 2019</b>	<b>360,000</b>	<b>596,666</b>	<b>37,803</b>	<b>10,527</b>	<b>1,004,996</b>

## 3. FINANCIAL CONTRIBUTIONS 2019

Table showing Financial Contributions due for the period ending 31 December 2019

LINE NO.	COUNTRY	FINANCIAL CONTRIBUTION £	LINE NO.	COUNTRY	FINANCIAL CONTRIBUTION £
1	Antigua and Barbuda	6,383	23	Dominican Republic	11,489
2	Argentina	11,489	24	Ecuador	11,489
3	Australia	34,055	25	Eritrea	4,255
4	Austria	22,708	26	Estonia	17,034
5	Belgium	22,708	27	Finland	22,708
6	Belize	4,255	28	France	54,393
7	Benin	6,383	29	Gabon	6,383
8	Brazil	11,489	30	Gambia, The	4,255
9	Bulgaria	11,489	31	Germany	60,066
10	Cambodia	11,489	32	Ghana	11,489
11	Cameroon	11,489	33	Grenada	6,383
12	Chile	11,489	34	Guinea	6,383
13	China, P.R of	7,659	35	Guinea-Bissau	4,255
14	Colombia	11,489	36	Hungary	7,659
15	Congo, Rep	4,255	37	Iceland	46,995
16	Costa Rica	15,318	38	India	11,489
17	Côte d'Ivoire	11,489	39	Ireland	22,708
18	Croatia	11,489	40	Israel	22,708
19	Cyprus	22,708	41	Italy	60,066
20	Czech Republic	22,708	42	Japan	124,068
21	Denmark	46,995	43	Kenya	11,489
22	Dominica	4,255	44	Kiribati	6,383

LINE NO.	COUNTRY	FINANCIAL CONTRIBUTION £
45	Korea, Rep of	60,066
46	Lao PDR	11,489
47	Liberia	6,383
48	Lithuania	22,708
49	Luxembourg	22,708
50	Mali	7,659
51	Marshall Islands	6,383
52	Mauritania	6,383
53	Mexico	11,489
54	Monaco	11,489
55	Mongolia	6,383
56	Morocco	11,489
57	Nauru	6,383
58	Netherlands	22,708
59	New Zealand	28,381
60	Nicaragua	6,383
61	Norway	52,668
62	Oman	11,489
63	Palau	6,383
64	Panama	11,489
65	Peru	11,489
66	Poland	11,489
67	Portugal	22,708

LINE NO.	COUNTRY	FINANCIAL CONTRIBUTION £
68	Romania	7,659
69	Russian Federation	30,245
70	San Marino	7,659
71	Sao Tome and Principe	6,383
72	Senegal	11,489
73	Slovak Republic	22,708
74	Slovenia	22,708
75	Solomon Islands	6,383
76	South Africa	11,489
77	Spain	22,708
78	St Kitts and Nevis	11,489
79	St. Lucia	6,383
80	St Vincent and The Grenadines	6,383
81	Suriname	6,383
82	Sweden	22,708
83	Switzerland	22,708
84	Tanzania	11,489
85	Togo	6,383
86	Tuvalu	6,383
87	United Kingdom	65,740
88	Uruguay	22,708
89	USA	84,354

**Total originally requested from Contracting Governments:**

**1,656,679**

**Less financial contributions for 2019 cancelled as per Financial Regulation F5(a):**

Belize	(4,255)
Congo, Rep	(4,255)
Dominica	(4,255)
Gambia, The	(4,255)
Guinea-Bissau	(4,255)
Mali	(7,659)
Senegal	(11,489)
<b>Total</b>	<b>(40,424)</b>

**Total net financial contributions receivable for the 2019 financial year**

**1,616,256**

#### 4. VOLUNTARY CONTRIBUTIONS 2019

The table below provides information on voluntary contributions made to the Commission in the 2019 financial year. Details on the donation currency (where appropriate), UK equivalent amount and purpose of the contribution are also provided. They are listed alphabetically by donor. It should be noted that amounts received by the Commission depend on the prevailing exchange rate at the transaction date.

##### Contributions from Contracting Governments

CONTRACTING GOVERNMENT	PURPOSE OF CONTRIBUTION	VOLUNTARY CONTRIBUTION (GBP)	ALLOCATED FUND
Belgium	Bycatch risk assessment (EUR 20,000)	17,199	Conservation Fund
	<b>Belgium Total</b>	<b>17,199</b>	
France	Bycatch workshop (EUR 9,862)	8,558	Conservation Fund
	Support of Invited Participants (EUR 3,918)	3,400	Research Fund
	Southern Ocean Research Partnership (EUR 20,000)	17,355	SORP Fund
	<b>France Total</b>	<b>29,312</b>	
United Kingdom	Strandings Coordination	10,000	Other Work Fund
	<b>United Kingdom Total</b>	<b>10,000</b>	
United States	Aboriginal Subsistence Whaling (USD 10,000)	7,852	Aboriginal Subsistence Whaling Fund
	Bycatch coordination (USD 50,000)	39,262	Conservation Fund
	Bycatch Mitigation (USD 12,000)	9,423	Conservation Fund
	Conservation (USD 5,000)	3,926	Conservation Fund
	Ship Strikes (USD 5,000)	3,926	Conservation Fund
	Ship Strikes Workshop (USD 10,000)	7,852	Conservation Fund
	Whale Watching (USD 10,000)	7,852	Conservation Fund
	Whale Watching Handbook (USD 3,000)	2,356	Conservation Fund
	To support the work of the Working Group on Operational Effectiveness (USD 15,000)	12,313	Other Work Fund
	Voluntary Assistance Fund (USD 10,000)	8,209	Voluntary Assistance Fund
	<b>United States Total</b>	<b>102,973</b>	

**Total Voluntary Contributions  
from Contracting Governments**

**159,484**

### Contributions from Other Organisations

ORGANISATION	PURPOSE OF CONTRIBUTION	VOLUNTARY CONTRIBUTION (GBP)	ALLOCATED FUND
Animal Welfare Institute	Ecosystem Functioning (USD 10,000)	7,801	Research Fund
	<b>Animal Welfare Institute Total</b>	<b>7,801</b>	
International Fund for Animal Welfare	Strandings Workshop (USD 3,000)	2,460	Other Work Fund
	<b>International Fund for Animal Welfare Total</b>	<b>2,460</b>	
Whale & Dolphin Conservation	Strandings Workshop	2,400	Other Work Fund
	<b>Whale &amp; Dolphin Conservation Total</b>	<b>2,400</b>	
World Wide Fund for Nature	Bycatch mitigation workshop (EUR 5,000)	4,325	Conservation Fund
	<b>World Wide Fund for Nature Total</b>	<b>4,325</b>	
Unloc	Conservation	108	Conservation Fund
	<b>Unloc Total</b>	<b>108</b>	

<b>Total Voluntary Contributions from Other Organisations</b>	<b>17,094</b>
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### Summary of Contributions by Fund

FUND	£
Aboriginal Subsistence Whaling Fund	7,852
Conservation Fund	104,788
Research Fund	11,201
Southern Ocean Research Partnership Fund	17,355
Other Work Fund	27,173
Voluntary Assistance Fund	8,209
	<b>176,578</b>

As voluntary contributions are often translated to sterling from another currency, the amount received by the Commission will vary according to the prevailing exchange rates on the day of the transaction.

