



INTERNATIONAL
WHALING COMMISSION

FINANCIAL STATEMENTS

for the 12 months to 31 December 2021

Produced by the IWC Secretariat

The International Whaling Commission (IWC)

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Front cover image: Humpback whale, Antarctic Peninsula
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FINANCIAL STATEMENTS 2021

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Image: The Commission commemorated 75 years of the IWC at a Virtual Special Meeting in September, 2021

FOREWORD FROM THE CHAIR



Andrej Bibič
IWC Chair

Andrej Bibič

I am pleased to present the IWC Financial Statements for 2021.

Before the arrival of COVID-19, we envisaged that 2021 would be a year when our meetings, workshops and other events were all framed by the 75th anniversary of the IWC. The continuing threat posed by the pandemic meant that these gatherings were postponed or scaled back and held virtually. We have not had the anticipated opportunities for reflection and dialogue, and I believe we have missed them greatly.

The lack of opportunity for face-to-face discussion is not the only impact of COVID-19 on our organisation. It has of course increased financial pressure. COVID-19 and measures to prevent its spread have strongly affected economies of some countries. Payment of member contributions has dropped, with implications for voting status and decision-making. The drop in contributions has also had an impact on the Commission's ability to pay our bills. This is a difficult situation for both the Commission and member governments, particularly those of limited means. Before COVID-19, the Budgetary Sub-Committee was already working on proposals to correct an unsustainable budget deficit and bring IWC financial management in-line with international best practice. This work continues, taking into account all new challenges.

At our Virtual Special Meeting in September, we discussed how we might manage these unprecedented circumstances and tasked the Working Group on Operational Effectiveness (WG-OE) with developing proposals. The WG-OE is also developing proposals for governance reform. Each of these important issues will be discussed at our next meeting (IWC68) and I remain optimistic that this will be held in Portoroz in-person this October.

In the meantime, my message to everyone is please engage now. Please read and digest these financial statements. Please provide feedback on all the proposals mentioned above when they are circulated. During this extended intersessional period members of our community have invested considerable time and effort in these initiatives to ensure the IWC is financially robust and organisationally efficient in the long-term. We have not met for four years and we have a lot of work to do so please do not wait until the start of the meeting to express your views or make suggestions. Every IWC member can contribute and is invited to engage now, and work together to ensure the IWC is in the best possible shape to face the challenges of the next 75 years.



Image: 'Fishing' for microplastics in the Mediterranean

INTRODUCTION FROM THE EXECUTIVE SECRETARY



Dr Rebecca Lent
Executive Secretary

Rebecca Lent

These financial statements reflect the 'bridge budget' agreed for 2021. This budget was introduced as the COVID-19 crisis escalated and it became clear that the Commission would not be able to meet as planned and there would be no opportunity for full discussion. It was repeated with a second bridge budget for 2022. The aim of this emergency measure was to ensure that ongoing work programmes could continue. They contained no new initiatives and no increase in member contributions.

This approach was vital and reflected the enormous uncertainties facing organisations and individuals as COVID-19 changed the ways we worked and lived. The situation also delayed some important discussions which Andrej has mentioned and which we hope to hold in-person later this year.

Both the Budgetary Sub-Committee and the Working Group on Operational Effectiveness have maintained momentum and used the longer intersessional period to extend discussions on some fundamental issues of financial management and future governance. I thank them for this and I want to take this opportunity to remind others who have not been closely involved in this work why it is so important.

At its last in-person meeting in 2018, the IWC set a deficit budget for 2019/20, noting that this approach was not sustainable in the long-term - or even in the medium-term - and must be addressed at the next meeting of the Commission. In the following two years, our emergency bridge budgets clearly could not address this issue, and the Commission avoided further deficit budgets for 2021/22 only because anticipated in-person meetings did not take place.

The Commission is approaching a very important point. A balanced budget for 2023/24 can only be achieved by taking some tough decisions at the Commission meeting in October. I want to echo Andrej's plea that all members of the IWC community engage early in this process. I also want to assure you that, as the custodians of IWC funds, the Secretariat will be part of the discussion of options for balancing the budget. We will also continue to stretch funds as far as possible and strive to achieve the best possible value for money on every penny spent.



Image: COVID-19 precautions become part of the safety protocols as the team from the Center for Coastal Studies respond to an entangled whale. Image: CCS

STATEMENT OF EXECUTIVE SECRETARY 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 (the 'Entity') for the year ended 31 December 2021 which comprise the profit and loss account, the statement of comprehensive income, the balance sheet, the statement of changes in equity, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the entity's affairs as at 31 December 2021 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Financial Regulations of the Entity.

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 entity 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

In auditing the financial statements, we have concluded that the Secretary's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Secretary with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Secretary is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of the Secretary and Those Charged with Governance for the financial statements

The Secretary is responsible for the preparation and fair presentation of the financial statements in accordance with the Financial Regulations of the Entity, and for such internal control as management determines 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, management is responsible for assessing the Entity'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 management either intends to liquidate the Entity or to cease operations, or has 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The objectives of our audit in respect of fraud, are

1. to identify and assess the risks of material misstatement of the financial statements due to fraud;
2. to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks;
3. and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the entity.

Our response was as follows:

We obtained an understanding of the legal and regulatory requirements applicable to the Entity and considered that the most significant are the UK Financial Reporting Standards as issued by the Financial Reporting Council and UK taxation legislation.

We obtained an understanding of how the entities complies with these requirements by discussions with management and those charged with governance.

We assess the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We inquired of management and those charged with governance as to any known instance of non-compliance of suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This includes making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



21 April 2022

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 Peter Barlow (Senior Statutory Auditor)
 Thomas Quinn Chartered Accountants
 The Station House
 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	ASSET CLASS
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 2021	Period Ending 31 Dec 2020
INCOME FROM CONTINUING OPERATIONS		£	£
Contributions from Member Governments	3	1,617,312	1,609,731
Interest on Overdue Financial Contributions		7,897	3,651
Voluntary Contributions	4	161,376	356,423
Staff Assessment		148,327	156,797
Interest Receivable		(548)	5,912
Miscellaneous Income		1,275	0
TOTAL INCOME		1,935,639	2,132,514

Expenditure	NOTE	Period Ending 31 Dec 2021	Period Ending 31 Dec 2020
CORE EXPENDITURE		£	£
Secretariat	1	(1,312,081)	(1,219,944)
Publications		(1,893)	(1,207)
Scientific Committee Meeting		(8,693)	(55,569)
Commission Meeting		(9,444)	(2,017)
Bureau Meeting		(831)	(917)
Research Expenditure		(99,504)	(95,457)
CORE EXPENDITURE SUB-TOTAL		(1,432,446)	(1,375,111)

FUND EXPENDITURE		£	£
Aboriginal Subsistence Whaling Fund	Moment in funds statement	(18,423)	(144,483)
Conservation Fund		(26,220)	(77,341)
Gray Whale Tagging Fund		0	(7,281)
Other Work Fund		(4,907)	(4,343)
Red House Redevelopment Fund		0	103
Small Cetaceans Fund		(940)	9,441
SORP Fund		(108,042)	(14,737)
Sponsored Publications Fund		0	136
Voluntary Assistance Fund		(48)	73
FUND EXPENDITURE SUB-TOTAL		(158,581)	(238,432)

INCOME & EXPENDITURE ACCOUNT

OTHER EXPENDITURE		£	£
Depreciation	2	(20,404)	(22,746)
Bad Debt Provision		(153,104)	(104,283)
OTHER EXPENDITURE SUB-TOTAL		(173,509)	(127,029)
TOTAL EXPENDITURE		(1,764,536)	(1,740,572)
SURPLUS / (DEFICIT) FOR THE YEAR BEFORE FUND		171,103	391,942

NET TRANSFERS (TO) / FROM FUNDS		£	£
Aboriginal Subsistence Whaling Fund	Moment in funds statement	(6,778)	(28,941)
Conservation Fund		(96,026)	(34,546)
Gray Whale Tagging Fund		0	7,281
Meeting Fund		(38,600)	(187,613)
Other Work Fund		4,907	(7,567)
Red House Redevelopment Fund		0	32,044
Research Fund		(126,896)	(136,620)
Small Cetaceans Fund		(15,801)	(35,105)
Southern Ocean Research Partnership Fund		108,042	14,737
Sponsored Publications Fund		0	(136)
Voluntary Assistance Fund	48	(27,345)	
NET SURPLUS / (DEFICIT) FOR THE YEAR		(0)	(11,867)

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 statement.

BALANCE SHEET

BALANCE SHEET AS AT 31 DECEMBER 2021	NOTE	2021	2020
LONG-TERM ASSETS		£	£
Land & Buildings		965,090	979,780
IT & Equipment		1,622	7,337
	2	966,713	987,117
SHORT-TERM ASSETS		£	£
Cash at Bank and In-Hand		1,000	1,000
Cash on Short-Term Deposit		2,977,487	2,610,721
	1	2,978,487	2,611,721
Outstanding Contributions from Member Governments		786,515	715,464
Less Provision for Doubtful Debts		(535,268)	(382,163)
		251,248	333,301
Other Debtors and Prepayments		135,757	159,956
		135,757	159,956
SHORT-TERM CREDITORS		£	£
Contracting Government Receipts in Advance and Other Creditors		(303,570)	(234,564)
		(303,570)	(234,564)
NET ASSETS		4,028,634	3,857,532

FINANCING	NOTE	2021	2020
NON-EARMARKED FUNDS		£	£
General Fund		(1,944,042)	(1,942,624)
		(1,944,042)	(1,942,624)
EARMARKED FUNDS		£	£
Aboriginal Subsistence Whaling Fund	Moment in fund's statement	(61,929)	(55,151)
Conservation Fund		(489,325)	(393,299)
Gray Whale Tagging Fund		0	0
Meeting Fund		(458,719)	(420,118)
Other Work Fund		(162,915)	(167,823)
Red House Redevelopment Fund		0	0
Research Fund		(501,845)	(376,367)
Small Cetaceans Fund		(110,404)	(94,603)
Southern Ocean Research Partnership Fund		(203,727)	(311,769)
Sponsored Publications Fund		(42,500)	(42,500)
Voluntary Assistance Fund		(53,229)	(53,277)
TOTAL EARMARKED FUNDS		(2,084,592)	(1,914,908)
NET FINANCING		(4,028,634)	(3,857,532)

Approved on behalf of the Commission:



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Dr Rebecca Lent
Executive Secretary to the Commission

08 June 2022

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Date

MOVEMENT IN FUNDS STATEMENT

	OPENING BALANCE 1 JAN 2021	55,151	393,299	(0)	420,118	167,823	(0)	376,367	94,603	311,769	42,500	53,277	1,942,624	3,857,532	TOTAL
		25,201	119,434	0	0	0	0	0	16,741	0	0	0	0	161,376	
		0	0	0	38,600	0	0	129,191	0	0	0	0	(0)	167,792	
		(18,020)	(31,825)	0	0	(4,845)	0	0	(592)	(107,950)	0	0	0	(163,232)	
		(403)	(1,583)	0	0	(63)	0	(68)	(348)	(92)	0	(48)	0	(2,605)	
		0	10,000	0	0	0	0	(2,228)	0	0	0	0	0	7,772	
		0	0	0	0	0	0	0	0	0	0	0	0	0	
	CLOSING BALANCE 31 DEC 2021	61,929	489,325	(0)	458,719	162,915	(0)	503,263	110,404	203,727	42,500	53,229	1,942,624	4,028,634	

* 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

EXPENDITURE TYPE	PERIOD ENDING 31-DEC-21	PERIOD ENDING 31-DEC-20
Bank Charges & Exchange Losses / (Gains)	1,178	8,484
Consultancy Support & Audit Charges	10,237	14,531
General Insurance	12,413	13,621
General Travel & Subsistence	528	3,139
Media & Communications	1,331	1,405
Office Equipment & Consumables	6,685	10,266
Office Costs & Maintenance	23,428	15,559
Pension & Employee Benefit Schemes	201,880	191,162
Salaries	975,994	911,948
Training & Recruitment	17,666	3,588
Website, Internet & Telecommunications	60,740	46,241
	1,312,081	1,219,944

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	£*
Currenct Account	1,000
UK Government-Backed Savings Account	1,060,101
Savings Accounts with the Commission's Bank	1,895,830
USD Account	14,020
EUR Account	7,535

Total Cash as at 31 December 2021 2,978,487

* All figures shown are converted into GBP as at 31 Dec 2021

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 £		
Opening Balance as at 1 Jan 2021	360,000	583,695	36,085	7,337	987,117
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Depreciation	0	(12,971)	(1,718)	(5,715)	(20,404)
Impairments	0	0	0	0	0
Profit / (Loss) On Disposals	0	0	0	0	0
Closing Balance as at 31 Dec 2021	360,000	570,724	34,366	1,622	966,713

3. FINANCIAL CONTRIBUTIONS 2021

Table showing Financial Contributions due for the period ending 31 December 2021

COUNTRY	FINANCIAL CONTRIBUTION £	COUNTRY	FINANCIAL CONTRIBUTION £
Antigua and Barbuda	12,199	Croatia	12,199
Argentina	12,199	Cyprus	23,607
Australia	35,655	Czech Republic	23,607
Austria	23,607	Denmark	52,748
Belgium	23,607	Dominica	4,518
Belize	4,518	Dominican Republic	12,199
Benin	6,777	Ecuador	12,199
Brazil	12,199	Eritrea	4,518
Bulgaria	12,199	Estonia	17,583
Cambodia	12,199	Finland	23,607
Cameroon	12,199	France	62,348
Chile	12,199	Gabon	12,199
China, P.R of	8,132	Gambia, The	4,518
Colombia	12,199	Germany	68,372
Congo, Rep	4,518	Ghana	12,199
Costa Rica	16,265	Grenada	6,777
Cote d'Ivoire	12,199	Guinea	6,777

COUNTRY	FINANCIAL CONTRIBUTION £	COUNTRY	FINANCIAL CONTRIBUTION £
Guinea-Bissau	4,518	Palau	12,199
Hungary	17,583	Panama	12,199
Iceland	23,607	Peru	12,199
India	12,199	Poland	12,199
Ireland	23,607	Portugal	23,607
Israel	23,607	Romania	8,132
Italy	68,372	Russian Federation	35,466
Kenya	12,199	San Marino	8,132
Kiribati	6,777	Sao Tome & Principe	6,777
Korea, Rep of	68,372	Senegal	12,199
Lao PDR	12,199	Slovak Republic	23,607
Liberia	6,777	Slovenia	23,607
Lithuania	23,607	Solomon Islands	6,777
Luxembourg	23,607	South Africa	12,199
Mali	8,132	Spain	23,607
Marshall Islands	6,777	St Kitts and Nevis	12,199
Mauritania	6,777	St. Lucia	6,777
Mexico	12,199	St Vincent & The Grenadines	6,777
Monaco	12,199	Suriname	6,777
Mongolia	6,777	Sweden	23,607
Morocco	12,199	Switzerland	23,607
Nauru	6,777	Tanzania	12,199
Netherlands	23,607	Togo	6,777
New Zealand	29,631	Tuvalu	6,777
Nicaragua	6,777	United Kingdom	74,396
Norway	58,772	Uruguay	23,607
Oman	12,199	USA	97,514

Total originally requested from Contracting Governments **1,656,619**

Less financial contributions for 2021 cancelled as per Financial Regulations F5(a)

Belize	(4,518)
Congo, Rep	(4,518)
Dominica	(4,518)
Eritrea	(4,518)
Gambia, The	(4,518)
Guinea-Bissau	(4,518)
Senegal	(12,199)
Total cancelled	(39,307)

Total net financial contributions receivable for the 2021 financial year **1,617,312**

4. VOLUNTARY CONTRIBUTIONS 2021

The table below provides information on voluntary contributions made to the Commission in the 2021 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 £	ALLOCATED FUND
Austria	Bycatch Mitigation Fund (EUR €30,000) Conservation Management Plans Fund (EUR €20,000)	25,945 17,297	Conservation Fund Conservation Fund
	Austria Total	43,242	
Belgium	Bycatch Mitigation Fund (EUR €30,000)	25,342	Conservation Fund
	Belgium Total	25,342	
Netherlands	Conservation Fund (EUR €10,000) Bycatch Mitigation Fund (EUR €10,000) Small Cetaceans Fund (EUR €5,000)	8,507 8,507 4,253	Conservation Fund Conservation Fund Small Cetaceans Fund
	Netherlands Total	21,266	
United States	Aboriginal Subsistence Whaling Fund (USD \$33,000)	23,367	Aboriginal Subsistence Whaling Fund
	United States Total	23,367	

Total Voluntary Contributions From Contracting Governments	113,218
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Voluntary Contributions for Other Organisations

ORGANISATION	PURPOSE OF CONTRIBUTION	VOLUNTARY CONTRIBUTION £	ALLOCATED FUND
Animal Welfare Institute	Conservation Fund (USD \$5,000) Bycatch Mitigation Fund (USD \$5,000) Small Cetaceans Fund (USD \$5,000)	3,613 3,613 3,613	Conservation Fund Conservation Fund Small Cetaceans Fund
	Animal Welfare Institute Total	10,838	
Campaign Whale	Small Cetaceans Fund	1,000	Small Cetaceans Fund
	Campaign Whale Total	1,000	
Cetacean Society International	Conservation Fund (USD \$500) Small Cetaceans Fund (USD \$500)	361 361	Conservation Fund Small Cetaceans Fund
	Cetacean Society International Total	723	
Dolphin Connection	Small Cetaceans Fund (USD \$500)	361	Small Cetaceans Fund
	Dolphin Connection Total	361	
Environmental Investigation Agency	Bycatch Mitigation Fund (USD \$5,000) Ship Strikes Fund (USD \$5,000)	3,613 3,613	Conservation Fund Conservation Fund
	Environmental Investigation Agency Total	7,225	

ORGANISATION	PURPOSE OF CONTRIBUTION	VOLUNTARY CONTRIBUTION £	ALLOCATED FUND
Food and Agriculture Organisation	Bycatch Mitigation Fund (USD \$3,000)	2,273	Conservation Fund
	Food and Agriculture Organisation Total	2,273	
Humane Society International UK	Small Cetaceans Fund Small Cetaceans Task Team Fund	1,000 1,000	Small Cetaceans Fund Small Cetaceans Fund
	Humane Society International UK Total	2,000	
International Fund for Animal Welfare	Ship Strikes Fund (USD \$1,500)	1,084	Conservation Fund
	International Fund for Animal Welfare Total	1,084	
LegaSeas	Small Cetaceans Fund (USD \$500)	361	Small Cetaceans Fund
	LegaSeas Total	361	
Natural Resources Defense Council	Small Cetaceans Fund (USD \$1,000)	723	Small Cetaceans Fund
	Natural Resources Defense Council Total	723	
OceanCare	Bycatch Mitigation Fund Small Cetaceans Fund	2,000 2,000	Conservation Fund Small Cetaceans Fund
	OceanCare Total	4,000	
Ocean Administration Conservation	Bycatch Mitigation Fund	11,500	Conservation Fund
	Ocean Administration Conservation Total	11,500	
Opes Oceani	Aboriginal Subsistence Whaling Fund (USD \$2,500)	1,834	Aboriginal Subsistence Whaling Fund
	Opes Oceani Total	1,834	
ProWildlife	Small Cetaceans Fund (EUR €2,000)	1,708	Small Cetaceans Fund
	ProWildlife Total	1,708	
Whaleman Foundation	Small Cetaceans Fund (USD \$500)	361	Small Cetaceans Fund
	Whaleman Foundation Total	361	
World Wide Fund for Nature - Australia	Bycatch Mitigation Fund (USD \$3,000)	2,168	Conservation Fund
	World Wide Fund for Nature - Australia Total	2,168	

Total Voluntary Contributions From Other Organisations**48,158****Total Voluntary Contributions****161,376****Summary of Contributions by Fund**

FUND	£
Aboriginal Subsistence Whaling Fund	25,201
Conservation Fund	119,434
Small Cetaceans Fund	16,741
	161,376



INTERNATIONAL
WHALING COMMISSION

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