

Financial Statements
for the
Year ended 31 August 2014

Financial Statement for the year ended 31 August 2014

Statement of the Secretary's Responsibilities

The financial responsibilities of the Secretary to the Commission are set out in its Rules of Procedure and Financial Regulations. Fulfilment of those responsibilities requires the Secretary to prepare financial statements for each financial year which set out the state of affairs of the Commission as at the end of the financial year and the surplus or deficit of the Commission for that period. In preparing those financial statements, the Secretary should:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Commission will continue in operation.

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

Independent Auditors' Report to the Commission

We have audited the financial statements of the International Whaling Commission for the year ended 31 August 2014 which comprise the accounting policies, the income and expenditure account, the analysis of expenditure, the balance sheet and the related notes on the following pages. These financial statements have been prepared under the accounting policies set out therein. 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.

Respective Responsibilities of the Secretary and Auditors

As described in the statement of the Secretary's responsibilities, the Secretary is responsible for the preparation of financial statements.

Neither statute nor the Commission has prescribed that the financial statements should give a true and fair view of the Commission's state of affairs at the end of each year within the specialised meaning of that expression in relation to financial statements. This recognised terminology signifies in accounting terms that statements are generally accepted as true and fair only if they comply in all material aspects with accepted accounting principles. These are embodied in accounting standards issued by the Accounting Standards Board. The Commission has adopted certain accounting policies which represent departures from accounting standards:

- fixed assets are not capitalised within the Commission's accounts. Instead fixed assets are charged to the income and expenditure account in the year of acquisition. Hence, the residual values of the furniture, fixtures and fittings and equipment are not reflected in the accounts;
- publications stocks are charged to the income and expenditure account in the year of acquisition and their year end valuation is not reflected in the accounts.
- provision is made for the severance pay which would be payable should the Commission cease to function.

This is permissible as the financial statements are not required to give a true and fair view.

It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you. We also report if the Commission has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

Anthony Wright (Senior Statutory Auditor)

For and on behalf of Thomas Quinn Chartered Accountants
15 Station Road, St Ives, Cambridgeshire, PE27 5BH
18 February 2015

Accounting Policies - Year Ended 31 August 2014

The accounting policies adopted by the Commission in the preparation of these financial statements are as set out below. The departures from generally accepted accounting practice are considered not to be significant for the reasons stated.

Convention

These accounts are prepared under the historical cost convention (i.e. assets and liabilities are stated at cost and not re-valued).

Fixed Assets

The full cost of furniture and equipment is written off in the income and expenditure account in the year in which it is incurred. The total cost of equipment owned by the Commission amounts to £163,023 and its realisable value is not considered to be significant. Proposed expenditure on new items is included in budgets and raised by contributions for the year.

Publications

The full cost of printing publications is written off in the year. No account is taken of stocks which remain unsold at the balance sheet date. Most sales occur shortly after publication and so stock levels held are mainly made up of old unsold stock which is unlikely to result in many sales, consequently their net realisable value is not significant.

Severance Pay Provision

The Commission provides for an indemnity to members of staff in the event of their appointment being terminated on the abolition of their posts. The

Basis of Opinion

We conducted our audit in accordance with International Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Secretary in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Added Emphasis

In forming our opinion we have taken account of the absence of a requirement for the financial statements to give a true and fair view as described above.

Opinion

In our opinion the financial statements have been properly prepared in accordance with the accounting policies and present a proper record of the transactions of the Commission for the year ended 31 August 2014.

indemnity varies according to length of service and therefore an annual provision is made to bring the total provision up to the maximum liability. This liability is calculated after adjusting for staff assessments since they would not form part of the Commission's liability.

Interest on Overdue Contributions

Interest is included in the income and expenditure account on the accruals basis and provision is made where its recoverability is in doubt.

Leases

The costs of operating leases are charged to the income and expenditure account as they fall due for payment.

Foreign Exchange

Transactions dominated in foreign currencies are translated into sterling at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated at the rate ruling at that date. These translation differences are dealt with in the income and expenditure account.

Retirement Benefits Scheme

The Commission operates a defined contribution retirement benefits scheme. The costs represent the amount of the Commission's contributions payable to the scheme in respect of the accounting period.

Income and Expenditure Account (Year Ended 31 August 2014)

	[Note]	2014		2013	
		£	£	£	£
INCOME: continuing operations					
Contributions from member governments	[App 1]		1,583,141		1,571,339
Interest on overdue financial contributions			9,709		8,341
Voluntary contributions for all Funds	[App 2]		292,580		319,900
Sales of publications			1,610		8,510
Sales of sponsored publications/(cancelled invoices)			(120)		208
Observers' registration fees			42,235		(550)
UK taxes recoverable			8,563		19,094
Staff assessments			173,508		170,254
Interest receivable			11,503		7,078
Sundry income			-		60
			<u>2,122,729</u>		<u>2,104,234</u>
Expenditure					
Secretariat	[1]	1,094,989		1,053,752	
Publications	[2]	5,786		16,130	
Annual meetings		2,160		126,023	
Scientific meetings		142,840		-	
Biennial meetings		199,947		-	
Other meetings		3,775		3,430	
Research expenditure	[3]	330,147		408,799	
Small cetaceans	[4]	91,266		73,535	
Southern Ocean Research Partnership (voluntary fund)	[5]	14,094		111,473	
Conservation Management Plan fund	[6]	29,527		15,479	
IWC - other work fund	[7]	204,063		151,785	
Gray whale tagging (voluntary fund)	[8]	23,987		130,351	
		<u>2,142,579</u>		<u>2,090,757</u>	
Provisions made for:					
Unpaid contributions		(26,370)		14,796	
Unpaid interest on overdue contributions		9,709		8,341	
Dilapidations		2,004		30,000	
Severance pay	[19]	30,500		27,800	
Other doubtful debts		5		(13)	
			<u>2,158,427</u>		<u>2,171,681</u>
(Deficit)/surplus for the year before transfers			<u>(35,698)</u>		<u>(67,448)</u>
Net transfers to/(from) Income and Expenditure Account					
Publications fund	[9]	(127)		(215)	
Research fund	[10]	(4,036)		75,383	
Small cetaceans fund	[11]	39,181		47,847	
Meeting fund	[12]	39,947		(135,977)	
Southern Ocean Research Partnership fund	[13]	13,989		111,409	
Conservation Management Plan fund	[14]	28,190		15,360	
Operations fund	[15]	-		-	
IWC - other work fund	[16]	(21,728)		40,459	
Gray whale tagging fund	[17]	23,987		(38,290)	
			<u>119,403</u>		<u>115,975</u>
Surplus for the year after transfers			<u>83,704</u>		<u>48,527</u>

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

Analysis of Expenditure (Year Ended 31 August 2014)

	2014 £	2013 £
1 SECRETARIAT		
Salaries, national insurance and allowances	719,224	689,742
Retirement and other benefit schemes	158,473	137,638
Travelling expenses	27,727	16,880
Office rent, heating and maintenance	92,551	95,984
Insurance	5,524	4,948
Postage and telecommunications	15,789	15,623
Office equipment and consumables	35,786	50,796
Professional fees	25,391	37,353
Training and recruitment	1,722	5,045
Archive uploading to website	11,979	423
Other including exchange differences	824	(679)
	<u>1,094,989</u>	<u>1,053,752</u>
2 PUBLICATIONS		
Annual Report	-	2,185
Journal Cetacean Research and Management	5,786	13,945
	<u>5,786</u>	<u>16,130</u>
3 RESEARCH		
Invited Participants	50,225	80,759
IA - Simulated minke whale line transect data (Smith)	-	5,000
IA - IDRC/SOWER biopsy and photo-ID database	517	11,288
IA - Abundance estimation of Antarctic minke using SOWER data	722	-
Western North Pacific minke whales: Workshop	-	21,534
IA - Statistical catch-at-age Est for Antarctic minke whales	12,500	5,614
SH - Antarctic humpback whale catalogue	14,333	24,667
SH - Blue whales photo-ID catalogue	5,000	3,000
IWC global ship strike database	91	605
SOCER State of the Cetacean Environment Report	4,000	2,618
Pollution 2020	13,000	45,000
E - Website/listserve/communication tool cetacean disease	1,000	3,400
E - Marine debris pre-meeting (Simmonds)	24,655	24,753
E - IWC/IQOE Workshop soundfields - global soundscape modelling	19,702	-
E6 - Climate change Workshop	3,231	-
AWMP - developers fund (Donovan)	14,708	13,454
BC - Ship strike database coordinator	11,000	7,000
Workshop on Greenland hunts	8,359	7,635
AWMP - Greenland humpback/bowhead modelling (Punt)	-	5,000
SP - JARPN II review Workshop	21,456	-
SP - Icelandic SP review Workshop	390	14,798
SH - Humpback whales: assessment model development	3,500	7,631
SH - Antarctic blue whales photo-matching (Olson)	5,000	3,000
Past cruise analysis and future cruise expenses	52,133	40,994
RMP - Workshop on North Atlantic fin whales £4k	4,000	-
RMP - N Atlantic minke whale pre-meeting and Workshop £12k	9,830	-
RMP - Audit western North Pacific Bryde's whale survey data	-	2,000
Review and guidelines for line transect abundance estimates (Hedley)	5,000	-
RMP - Simulations genetic clustering (Palsbøll) £15k	15,000	-
RMP - MSYR review Workshop	-	8,325
RMP - Computing support	10,447	29,001
BRG - Southern Ocean right whale photo-ID catalogue	-	3,000
RMP - (SC) Intersessional	-	72
Pacific wide study on population structure and movement patterns	-	9,000
BRG - Right whale survey (Best)	-	21,730
BRG - Gray whale rangewide Workshop £10k	10,834	-
Southern right whale kelp gull Workshop	7,298	-
Intersessional Workshop - Guidelines for the analysis of population genetic data and genetic data quality control	-	1,462
SD - TOSSM project	-	433
WW - LaWE Steering Group meeting	-	870
WW - Guidelines and training in Oman (Baldwin)	-	3,500
Other including exchange differences	2,215	1,656
	<u>330,147</u>	<u>408,799</u>
4 SMALL CETACEANS		
SM Invited Participants	13,649	5,940
Franciscanas abundance estimate	-	7,738
Indo-Pacific humpback and bottlenose dolphins	11,526	11,187
Abundance and distribution of the Atlantic humpback dolphin in Gabon and Congo(Collins; 1 year; £27,900)	-	6,975

Cont.

4 cont. SMALL CETACEANS

Population ID and conservation Indo-Pacific humpback dolphin Bangladesh	-	9,510
Photo-ID east Taiwan Strait population of Indo-Pacific humpback dolphins (<i>S. chinensis</i>) (Wang; 2 years; £32,500)	6,500	9,750
Assess genetics and demography- dolphins taken in traditional drive-hunt in the Solomon Islands	2,825	4,238
Assess threat re: coastal cetacean populations in Sarawak, Malaysia (Minton; 1 year; £20,440)	-	5,110
Assess alternative fishing gears to avoid bycatch of vaquita in the Upper Gulf of California, Mexico (1 year; £33,270)	-	8,318
2013/14 SM species affected by catches in North Pacific (Chen)	1,517	4,553
Cetacean abundance surveys SE Asia (Mustika; £15k)	15,039	(39)
SM 2013/14 Ganges River dolphin (Wakid; £20k)	15,000	-
2013/14 Ganges River dolphin (Kelkar; £11k)	8,250	-
Defining the units of conservation and historic population dynamics for two small cetacean species affected by directed and incidental catches in the North Pacific	11,500	-
SM small cetaceans aerial survey of sea turtles in Adriatic Sea	5,237	-
Other including exchange differences	222	255
	<u>91,266</u>	<u>73,535</u>

5 SOUTHERN OCEAN RESEARCH PARTNERSHIP

Foraging ecology and predator-prey interactions. Baleen whales and krill: study across Antarctica (Part 2 - Coordinator's salary) (Friedlaender)	-	2,925
Migration and mixing humpback whale – East Australia and Oceania (Coordinator's salary) (Segedin)	-	3,904
Study distribution, relative abundance, migration patterns and foraging ecology of 3 ecotypes of killer whales in Antarctic and adjacent waters (Dalla Rosa) (Part 2 - Coordinator's salary)	-	764
Acoustic trends in abundance, distribution, and seasonal presence of blue and fin whales in the Southern Ocean: data analysis (for analysis salary) (Adams)	-	625
Acoustic trends in abundance, distribution, and seasonal presence of blue and fin whales in the Southern Ocean: Coordinator and analysis salary (Stafford)	-	3,625
Acoustic trends in abundance, distribution, and seasonal presence of blue and fin whales in the Southern Ocean. £7,800 (Steering Group meeting); + £8,125 (Coordinator and salary for analysis) (Samaran)	-	3,992
South African blue whale project (Best)	-	2,519
Antarctic blue whale project (Wadley)	-	11,705
Killer whales (Pitman)	-	12,595
Baleen whales (Friedlaender)	-	13,945
Blue and fin whale acoustics (Stafford)	-	5,015
Blue and fin whale acoustics (Samaran)	8,011	18,900
Humpback whales (Constantine)	-	15,942
Foraging range sub-Antarctic killer whales (De Druyn)	-	15,015
2013/14 SH humpback whales Antarctica (Constantine; £8k)	6,000	-
Other including exchange differences	82	-
	<u>14,094</u>	<u>111,473</u>

6 CONSERVATION MANAGEMENT PLAN

SW Atlantic southern right whale meeting in Buenos Aires, April 2013	-	5,479
Steering Committee travel	-	2,000
Southwest Atlantic southern right whale CMP coordinator (Iñiguez)	22,000	8,000
Western North Pacific gray whale CMP coordinator (Ilyashenko)	7,309	-
Other including exchange differences	218	-
	<u>29,527</u>	<u>15,479</u>

7 IWC - OTHER WORK FUND

Reduction in conflict between cetaceans and ships etc. Entanglement Workshop 2	5,521	38,250
North Pacific gray whale <i>Implementation Review</i>	-	5,868
Western gray whale photo-catalogue (Calambokidis) Tsf VC6.2+VC14.2->VC30	-	315
ISRP stranding melon-headed whales, Madagascar	-	37,819
Satellite telemetry whales Mediterranean Sea 2013 (Italy VC)	-	23,043
Euthanasia Workshop, London, September 2013	16,360	-
Aerial surveys in central and S Tyrrhenian Sea	91,718	-
Entanglement Workshop, November 2013, St Martin and January 2014, Mexico	17,595	-
Workshop anthropogenic impacts on cetaceans in Arctic	34,808	-
2014 guest editor seismic survey gray whales (Reeves £8,733)	6,570	-
IWC/UNEP/SPAW ship strikes/disentangle Workshop, Caribbean, Panama	31,490	-
Whalewatching Workshop, Argentina	-	46,170
IWC-ACCOBANS, joint Workshop, ship strikes, Monaco	-	320
	<u>204,063</u>	<u>151,785</u>

8 GRAY WHALE TAGGING

GWT expenditure (VC funded)	23,987	130,351
	<u>23,987</u>	<u>130,351</u>

Balance Sheet as at 31 August 2014

	[Note]	£	2014 £	£	2013 £
Cash on short term deposit		2,366,141		2,474,564	
Cash at bank on current account		<u>1,017</u>		<u>1,219</u>	
			2,367,158		2,475,783
Outstanding contributions from members including interest		648,520		533,387	
Less provision for doubtful debts		<u>(509,527)</u>		<u>(526,026)</u>	
			138,993		7,360
Other debtors and prepayments		34,568		91,850	
Less provision for other doubtful debts		<u>-</u>		<u>-</u>	
			34,568		91,850
			<u>2,540,719</u>		<u>2,574,993</u>
CREDITORS:					
Amounts falling due within one year	20		<u>(195,532)</u>		<u>(226,613)</u>
NET CURRENT ASSETS			<u>2,345,187</u>		<u>2,348,380</u>
PROVISION FOR SEVERANCE PAY	19		<u>(422,200)</u>		<u>(391,700)</u>
PROVISION FOR DILAPIDATIONS			<u>(32,004)</u>		<u>(30,000)</u>
			<u>1,890,983</u>		<u>1,926,680</u>
FINANCED BY					
Publications fund	9		41,428		41,301
Research fund	10		310,438		306,402
Small cetaceans fund	11		43,233		82,414
Meeting fund	12		81,475		121,421
Southern Ocean Research Partnership fund	13		3,529		17,518
Conservation Management Plan fund	14		195,813		224,003
Operations fund	15		23,288		23,288
IWC - other work fund	16		73,060		51,332
Gray whale tagging fund	17		7,213		31,200
General fund	18		<u>1,111,506</u>		<u>1,027,801</u>
	21		<u>1,890,983</u>		<u>1,926,680</u>

Approved on behalf of the Commission

Simon Brockington (Secretary)

Dated: 18 February 2015

Notes to the Accounts (Year Ended 31 August 2014)

	2013	2014		2013	2014
	£	£		£	£
9 Publications fund			15 Operations fund		
Interest receivable	247	7	Allocation for other work	-	-
Cancelled invoices	(120)	208	Net transfers (to)/from income and expenditure account	-	-
Net transfers (to)/from income and expenditure account	127	215	Opening balance as at 01 September 2013	23,288	23,288
Opening balance as at 01 September 2013	41,301	41,086	Closing balance as at 31 August 2014	23,288	23,288
Closing balance as at 31 August 2014	<u>41,428</u>	<u>41,301</u>			
10 Research fund			16 IWC - other work fund		
Allocation for research	315,800	314,984	Voluntary contributions received	224,434	104,070
Voluntary contributions received	16,554	21,544	Interest receivable	1,357	-
Interest receivable	1,829	145	Expenditure	(204,063)	(151,785)
Reallocation	-	(3,256)	Allocation for research	-	-
Expenditure	(330,147)	(408,799)	Allocation for other work	-	-
Net transfers (to)/from income and expenditure account	4,036	(75,383)	Reallocation	-	7,257
Opening balance as at 01 September 2013	306,402	381,785	Net transfers (to)/from income and expenditure account	21,728	(40,459)
Closing balance as at 31 August 2014	<u>310,438</u>	<u>306,402</u>	Opening balance as at 01 September 2013	51,332	91,790
			Closing balance as at 31 August 2014	<u>73,060</u>	<u>51,332</u>
11 Small cetaceans fund			17 Gray whale tagging fund		
Allocation for small cetaceans	-	-	Voluntary contributions received	-	168,641
Voluntary contributions received	51,593	25,644	Expenditure	(23,987)	(130,351)
Interest receivable	492	43	Net transfers (to)/from income and expenditure account	(23,987)	38,290
Expenditure	(91,266)	(73,535)	Opening balance as at 01 September 2013	31,200	(7,090)
Net transfers (to)/from income and expenditure account	(39,181)	(47,847)	Closing balance as at 31 August 2014	<u>7,213</u>	<u>31,200</u>
Opening balance as at 01 September 2013	82,414	130,262			
Closing balance as at 31 August 2014	<u>43,233</u>	<u>82,414</u>	18 General fund		
12 Meeting fund			Opening balance as at 01 September 2013	1,027,801	979,274
Allocation for meetings	305,000	262,000	Net transfers (to)/from income and expenditure account	83,704	48,527
Voluntary contributions received	-	-	Closing balance as at 31 August 2014	<u>1,111,506</u>	<u>1,027,801</u>
Expenditure	(344,947)	(126,023)	19 Provision for severance pay		
Net transfers (to)/from income and expenditure account	(39,947)	135,977	Opening balance as at 01 September 2013	391,700	363,900
Opening balance as at 01 September 2013	121,421	(14,556)	Net transfers (to)/from income and expenditure account	30,500	27,800
Closing balance as at 31 August 2014	<u>81,475</u>	<u>121,421</u>	Closing balance as at 31 August 2014	<u>422,200</u>	<u>391,700</u>
13 Southern Ocean Research Partnership fund			20 Creditors: amounts falling due within one year		
Allocation for research	-	-	Deferred contributions income	28,229	80,334
Voluntary contributions received	-	-	Other creditors and accruals	167,303	146,279
Interest receivable	105	64	Closing balance as at 31 August 2014	<u>195,532</u>	<u>226,613</u>
Expenditure	(14,094)	(111,473)	21 Reconciliation of movement in funds		
Net transfers (to)/from income and expenditure account	(13,989)	(111,409)	Excess (surplus) of expenditure over income	(35,698)	(67,448)
Opening balance as at 01 September 2013	17,518	128,926	Opening funds	2,062,381	2,129,829
Closing balance as at 31 August 2014	<u>3,529</u>	<u>17,518</u>	Closing funds	<u>2,026,683</u>	<u>2,062,381</u>
14 Conservation Management Plan fund					
Interest receivable	1,337	119			
Expenditure	(29,527)	(15,479)			
Net transfers (to)/from income and expenditure account	(28,190)	(15,360)			
Opening balance as at 01 September 2013	224,003	239,362			
Closing balance as at 31 August 2014	<u>195,813</u>	<u>224,003</u>			

22 Financial commitments

The Commission had annual commitments at 31 August 2014 under non-cancellable operating leases as set out below and which expire:

	2014		2013	
	Land and buildings	Office equipment	Land and buildings	Office equipment
	£	£	£	£
Within 2 to 5 years	<u>60,000</u>	<u>7,142</u>	<u>60,000</u>	<u>23,015</u>

The lease on the IWC Secretariat Offices was renewed from 18 March 2009 for 10 years, with an option to break after 5 years.

Appendix 1

Financial Contributions for the Year Ended 31 August 2014

Line No.	Country	Financial Contribution
1	Antigua and Barbuda	6,628
2	Argentina	11,931
3	Australia	35,158
4	Austria	23,374
5	Belgium	23,374
6	Belize	4,419
7	Benin	6,628
8	Brazil	11,931
9	Bulgaria	7,954
10	Cambodia	6,628
11	Cameroon	7,954
12	Chile	11,931
13	China, P.R of	11,931
14	Colombia	11,931
15	Congo, Rep	4,419
16	Costa Rica	11,931
17	Cote d'Ivoire	11,931
18	Croatia	17,482
19	Cyprus	23,374
20	Czech Republic	23,374
21	Denmark	54,223
22	Dominica	4,419
23	Dominican Republic	11,931
24	Ecuador	11,931
25	Eritrea	4,419
26	Estonia	23,374
27	Finland	23,374
28	France	55,123
29	Gabon	6,628
30	Gambia, The	4,419
31	Germany	55,123
32	Ghana	11,931
33	Grenada	6,628
34	Guatemala	7,954
35	Guinea	6,628
36	Guinea-Bissau	6,628
37	Hungary	7,954
38	Iceland	54,223
39	India	11,931
40	Ireland	23,374
41	Israel	23,374
42	Italy	61,015
43	Japan	127,215
44	Kenya	7,954

Line No.	Country	Financial Contribution
45	Kiribati	6,628
46	Korea, Rep of	29,266
47	Lao PDR	6,628
48	Lithuania	7,954
49	Luxembourg	23,374
50	Mali	4,419
51	Marshall Islands	4,419
52	Mauritania	6,628
53	Mexico	11,931
54	Monaco	11,931
55	Mongolia	6,628
56	Morocco	11,931
57	Nauru	6,628
58	Netherlands	23,374
59	New Zealand	23,374
60	Nicaragua	4,419
61	Norway	54,223
62	Oman	23,374
63	Palau	6,628
64	Panama	15,908
65	Peru	11,931
66	Poland	11,931
67	Portugal	17,482
68	Romania	7,954
69	Russian Federation	27,167
70	San Marino	7,954
71	Senegal	4,419
72	Slovak Republic	17,482
73	Slovenia	23,374
74	Solomon Islands	4,419
75	South Africa	11,931
76	Spain	55,123
77	St Kitts and Nevis	6,628
78	St Vincent and The Grenadines	6,628
79	St Lucia	6,628
80	Suriname	4,419
81	Sweden	23,374
82	Switzerland	23,374
83	Tanzania	11,931
84	Togo	6,628
85	Tuvalu	6,628
86	United Kingdom	66,907
87	Uruguay	11,931
88	USA	85,972

Total originally requested from Contracting Governments

Total

1,637,936

Less Financial Contributions for 2013/14 cancelled as per Financial Regulation F5(a)

Belize	(4,419)
Congo, Rep	(4,419)
Dominica	(4,419)
Gambia, The	(4,419)
Guatemala	(7,954)
Kenya	(7,954)
Nicaragua	(4,419)
Romania	(7,954)
Senegal	(4,419)
Suriname	(4,419)

Total net Financial Contributions receivable for the Financial Year 2013/14

1,583,141

Appendix 2

Analysis of Voluntary Contributions received in 2013/14

Donor	Amount (£)	Purpose
Government of UK	20,000	Small cetaceans including attendance at SC meetings
Scientific Committee on Oceanic Research (SCOR)/Partnership for Observations of the Global Ocean (POGO)	4,834	71517RES: 2014 IWC/IQOE soundscape modelling Workshop
Government of USA	2,894	71516RES: Marine debris and cetacean Workshops May 2013 (USA) and July 2014 (Hawaii)
ISPRA	2,377	73313SMA: Small cetaceans aerial survey for sea turtles in the Adriatic Sea
ISPRA	9,751	73313SMA: Small cetaceans aerial survey for sea turtles in the Adriatic Sea
Government of Italy	12,393	Contribution to the Small Cetacean Voluntary Fund
Government of USA	2,500	SC/65a Invited Participants expenses contribution
Government of USA	6,325	71517RES: 2014 IWC/IQOE soundscape modelling Workshop - funding for participant travel
Government of USA	28,416	Whalewatching Workshop, Brisbane, 24-26 May 2013
Government of UK	10,000	Welfare initiative: impacts of marine debris and entanglement of cetaceans
Corlido Trading House SADH (Shell)	8,733	75311GFVNS: Guest editor of a special theme issue of <i>Endangered Species Research</i> on the 'Mitigation and Monitoring of a 4-D Seismic Survey in the vicinity of a Critically Endangered Population of Gray Whales'
WSPA	8,075	Entanglement training Workshop, Dominican Republic, 2014 and custom tool kit
Government of Netherlands	20,264	UNEP-SPAW ship strikes/disentanglement wider Caribbean Workshop, Panama, 18-20 June 2014
Government of USA	12,091	Second entanglement response training Workshop, St Martin, November 2013
Exxon	720	ISRP scientific investigation of 2008 mass stranding of melon-headed whales in Madagascar - contribution towards report translation costs
Government of Norway	9,996	IWC Workshop on euthanasia protocols to optimise concerns for stranded cetaceans
Government of Italy	90,981	Investigating unusual mortality of cetaceans mainly striped dolphins during Jan.-Apr. 2013 along Italian coast
Government of USA	12,769	UNEP-SPAW ship strikes/disentanglement wider Caribbean Workshop, Panama, 18-20 June 2014
Government of USA	14,554	Travel funding for a limited number of native hunters needing assistance to attend ASWWG meeting
WAP (WSPA)	2,041	Tonga disentanglement training, July 2014
SPAW	5,797	Voluntary contribution towards 75312 UNEP-SPAW ship strikes/disentanglement wider Caribbean Workshop, Panama, 18-20 June 2014
WWF	3,178	Contribution to the Small Cetacean Voluntary Fund
Government of Netherlands	3,889	73200SMA: Small cetacean IP fund 2015
	292,580	

Appendix 3

Segmented Income and Expenditure Account (Year Ended 31 August 2014)

	Admini- stration	Whaling	Conserva- tion	Data archiving	Communi- cations	Total	
	£	£	£	£	£	£	
INCOME: continuing operations							
Contributions from member governments						1,583,141	
Interest on overdue financial contributions						9,709	
Voluntary contributions for all Funds						292,580	
Sales of publications						1,610	
Sales of sponsored publications						(120)	
Observers' registration fees						42,235	
UK taxes recoverable						8,563	
Staff assessments						173,508	
Interest receivable						11,503	
Sundry income						-	
						<u>2,122,729</u>	
Expenditure							
Secretariat	499,905	70,919	82,751	152,802	288,612	1,094,989	T
Publications	-	-	-	-	5,786	5,786	TRUE
Annual meetings	2,160	-	-	-	-	2,160	TRUE
Scientific meetings	108,152	2,296	2,500	8,688	21,205	142,840	T
Biennial meetings	176,654	1,635	1,845	4,567	15,247	199,947	TRU
Other meetings	-	-	3,775	-	-	3,775	TRUE
Research expenditure	2,215	92,955	221,238	12,739	1,000	330,147	
Small cetaceans	222	-	91,044	-	-	91,266	TRUE
Southern Ocean Research Partnership (voluntary fund)	82	-	14,011	-	-	14,094	TRUE
Conservation Management Plan fund	218	-	29,309	-	-	29,527	TRUE
Operations (voluntary fund)	-	-	-	-	-	-	TRUE
IWC - other work fund	-	-	204,063	-	-	204,063	TRUE
Gray Whale Tagging (voluntary fund)	-	-	23,987	-	-	23,987	TRUE
	<u>789,607</u>	<u>167,804</u>	<u>674,522</u>	<u>178,796</u>	<u>331,851</u>	<u>2,142,579</u>	
Provisions made for:							
Unpaid contributions						(26,370)	
Unpaid interest on overdue contributions						9,709	
Dilapidations						2,004	
Severance pay						30,500	
Other doubtful debts						5	
						<u>2,158,427</u>	
(Deficit)/surplus for the year before transfers						(35,698)	
Net transfers to/(from) income and expenditure account							
Publications fund						(127)	TRUE
Research fund						(4,036)	TRUE
Small cetaceans fund						39,181	TRUE
Annual Meeting fund						39,947	TRUE
Southern Ocean Research Partnership fund						13,989	TRUE
Conservation Management Plan fund						28,190	TRUE
Operations fund						-	TRUE
IWC - other work fund						(21,728)	TRUE
Gray whale tagging fund						<u>23,987</u>	TRUE
SURPLUS FOR THE YEAR AFTER TRANSFERS						<u><u>83,704</u></u>	

