

**Charity number SC022403
Company Number SC172338**

**Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)**

Directors' Report and Financial Statements

For the year ended 31st December 2020

Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)

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Hebridean Whale and Dolphin Trust Limited

(A company limited by guarantee)

Legal and administrative information

The company is constituted as a company limited by guarantee and is governed in accordance with its Memorandum and Articles of Association.

Charity number **SC022403**
Company Number **SC172338**

Business Address

28 Main Street
Tobermory
Isle of Mull
PA75 6NU

Registered Office

28 Main Street
Tobermory
Isle of Mull
PA75 6NU

Directors

J Gordon
P Evans
D Mollison
T Walmsley
P Cheek
L Blair
J Butler
A Melville
A Kershaw
D Meegan (Appointed 7 December 2020)

Accountants

Jack MacDonald & Co
Chartered Accountants
Reporting Accountants
Cuan Aille,
1 Aldersyde,
Taynuilt,
Argyll
PA35 1AG

Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)

Report of the Directors
For the year ended 31st December 2020

The Directors present their report and the financial statements for the year ended 31st December 2020.

Structure, governance and management

Hebridean Whale and Dolphin Trust Limited is a company limited by its guarantee and is a registered charity governed by its memorandum and articles of association. It is a charitable non-profit making community business run from an office in Tobermory, Isle of Mull. The company is run by a Board of Directors, elected by members of the organisation, who meet on a regular basis throughout the year. Only Directors have voting rights at these meetings.

The Directors provide guidance for the activities of the Hebridean Whale and Dolphin Trust Limited which is intended to meet its aims and objectives.

The directors who served during the year and since the year end were:-

J Gordon
P Evans
D Mollison
T Walmsley
P Cheek
L Blair
J Butler
A Melville
A Kershaw
D Meegan (Appointed 7 December 2020)

Objectives and activities

The aims of the Hebridean Whale and Dolphin Trust Limited are to:-

- 1) carry out research regarding cetaceans in the waters off the west coast of Scotland
- 2) increase public awareness and understanding of cetaceans in that area
- 3) undertake educational work regarding cetaceans in schools around the west coast

Achievements and performance

Our winter survey programme continues to generate more information about the year-round presence of marine mammals in Hebridean seas. These surveys are important given that little winter data currently exists for the region. Surveys took place Jan-March around Mull, Loch Sunart, the Sound of Jura and Loch Linnhe. 630 km was surveyed, 47 hours of acoustic recordings made and 75 harbour porpoise detected. During these surveys we also had 30 sightings from three species (common seal, harbour porpoise, otter). Winter surveys did not take place in November and December 2020 as planned due to tightening of Scottish Government Covid-19 restrictions towards the end of the year.

In February HWDT delivered a WiSe Training course in Fort William; 13 individuals gained WiSe accreditation in responsible wildlife watching. In total, we have now trained 40 companies, on the west coast of Scotland.

With the impact of the pandemic all in person education activities were cancelled in 2020, HWDT has used this time to take our education work online. Primary school pupils will now be able to access engaging and informative resources and lessons digitally from their school. These unique resources are a re-imagining of our acclaimed floating classroom sessions. Each lesson includes video teaching from Silurian, as well as interactive activities and fun worksheets, designed to link to the curriculum.

Even with the challenges of Covid-19, we maintained our long-term acoustic marine mammal monitoring programme in 2020. During August - October we completed 1,758 nautical miles of acoustic monitoring over 44 days, surveying from Tiumpán Head in the north, to Stanton Banks in the south, collecting over 310 hours of acoustic recordings. Comparable coverage to the same period in 2019. Although we couldn't conduct our usual dedicated visual surveys, 421 sightings of 3,127 individual animals were recorded from Silurian in 2020. Five cetacean species (harbour porpoise, common dolphin, Risso's dolphin, white-beaked dolphin, minke whale), two seal species (common, grey), basking shark and a Leatherback turtle were documented.

The total number of people submitting sightings to HWDT increased this year by 2%. Despite lock down and fewer people being out and about, more people joined HWDT in looking for and reporting their sightings on Whale Track this year compared to last. Five hundred new users registered to use the app in 2020. Whale Track sightings were down 56% in 2020, due to fewer excursions being submitted by wildlife tour/cruise partners who were unable to operate this year due to Covid-19 restrictions. The platform now has 2,165 users and has amassed 14,551 sightings since it launched in 2017.

The Centre opened for a short but sweet season in line with the Scottish Government guidelines for Covid-19; 68 days in total with 1,350 visitors. Even so we've been very busy implementing Covid-19 restrictions and maximising the engagement with those that could visit us and sharing our passion for Hebridean cetaceans and marine conservation.

The Hebridean Whale Trail won the prestigious RSPB Nature of Scotland Coasts and Waters Award in November. By promoting low-impact marine wildlife watching from land, the trail is championing the importance of protecting the Hebrides' wonderful and globally important marine wildlife. In March we were awarded funding from the National Lottery Heritage Fund to support the next phase of the project – Gateway to the Trail; home of the whales, heart of the Hebrides. This project, running until 2023, will transform the HWDT centre in Tobermory into a gateway to explore the award winning Hebridean Whale Trail and enable HWDT to continue our work with site partners through an events and activities programme.

Our research into whale entanglement in Scottish waters continued with the Scottish Entanglement Alliance; a report was submitted to the International Whaling Commission. We have also continued to collate data for our photo-ID research and were delighted to confirm the return of some well-known minke whales to Hebridean seas in 2020, including Knobble, Snowy and Kasey.

HWDT visual and acoustic data were prepared and shared with NatureScot for a project to assess the abundance and distribution of cetaceans and sharks in Scotland and to inform the mobile species monitoring plan for Scottish territorial waters. HWDT joined the JNCC steering group to establish a UK wide cetacean data portal to improve accessibility for cetacean data. This work included bringing our acoustic dataset up to date for the first time in 10 years and sharing our Whale Track data with a statutory nature conservation body for the first time.

In December the Scottish Government designated four new Marine Protected Areas (MPAs) in Scottish waters for minke whale, basking shark and Risso's dolphin. This includes the Sea of the Hebrides MPA which is UK's first marine protected area for minke whales (alongside the Southern Trench MPA) and the world's first MPA for basking sharks. HWDT has engaged with the MPA process for many years, first proposing three of these sites in 2011, providing scientific evidence to support site selection and advocating for the protection of this important area for nearly 10 years.

At a time of global climate emergency and biodiversity loss across the UK and globally, HWDT's mission to protect our uniquely rich Hebridean seas has never been more critical. Thank you to the staff, volunteers, trustees, partners, funders and charity's supporters for your contributions towards this mission during a challenging year.

Financial Review

The impact of Covid-19 on the Trust in 2020 has been substantial. HWDT lost a significant proportion of earned income in 2020. Earned income is generated seasonally, April-October, by delivering activities such as research expeditions, training courses, events, and trading from our small Centre gift shop. These activities could not take place due to lockdown and restrictions on physical distancing. The Trust's Centre in Tobermory remained closed for much of the season, reopening with reduced hours and capacity in August and all our income generating research expeditions were cancelled for 2020.

Emergency funding of £58,700 from the National Lottery Heritage Fund (Heritage Emergency Fund), a £17,500 award from Argyll and Bute Council from the Small Business Support Fund and support for staff wages from the Coronavirus Job Retention Scheme has helped to protect our charity against the initial financial impact of Covid-19 during 2020.

As highlighted above the Trust has seen a substantial drop in income this year. The unrestricted reserves meets the reserves policy.

Reserves Policy

The Trust aims to hold an amount equal to 25% of its expected annual expenditure as unrestricted cash assets at the low point of its financial year. At the year-end unrestricted reserves showed a balance of £199,693. Of the unrestricted reserves £73,623 has been allocated by trustees for a designated boat fund and agreed match funds designated for the new Gateway to the Trail project, leaving £126,070 of free unrestricted reserves. This reserve is additional to the Trust's two main fixed assets of boat and visitor centre/shop.

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and charity law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements, the directors are required to:-

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 17th September 2021 and signed on its behalf by: Dr. J. Butler, Chair

Director



Date:

17-9-21

Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)

Independent examiner's report to the trustees of Hebridean Whale and Dolphin Trust Limited

I report on the accounts of **Hebridean Whale and Dolphin Trust Limited** for the year ended 31st December 2020 set out on pages 8 to 14.

Respective responsibilities of directors and independent examiner

The charity's trustees (who are also directors of the company under company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jack MacDonalld ACA
Jack MacDonalld & Co
Reporting Accountants
Cuan Aille
1 Aldersyde
Taynuilt
Argyll
PA35 1AG

17th September 2021

Hebridean Whale and Dolphin Trust Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31st December 2020

Income	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year to 31st December 2019 £
Donations		32,933	12,543	45,476	50,804
Activities for generating funds		5,796	-	5,796	26,198
Charitable activities - grants	2	73,727	135,420	209,147	293,294
Charitable activities - other	3	<u>21,563</u>	=	<u>21,563</u>	<u>108,810</u>
<u>Total Income</u>		<u>134,019</u>	<u>147,963</u>	<u>281,982</u>	<u>479,106</u>
Expenditure					
	Notes	£	£	£	£
Cost of goods sold		5,262	-	5,262	15,531
Interest		-	-	-	866
Charitable activities	4	113,448	152,514	265,962	370,508
Support costs	5	816	-	816	1,032
Depreciation	8	<u>607</u>	<u>1,500</u>	<u>2,107</u>	<u>2,107</u>
<u>Total expenditure</u>		<u>120,133</u>	<u>154,014</u>	<u>274,147</u>	<u>390,044</u>
Net income		13,886	(6,051)	7,835	89,062
Reconciliation of funds					
Total funds brought forward		<u>185,807</u>	<u>100,712</u>	<u>286,519</u>	<u>197,457</u>
TOTAL FUNDS CARRIED FORWARD		<u>199,693</u>	<u>94,661</u>	<u>294,354</u>	<u>286,519</u>

The notes on pages 10 to 14 form part of these financial statements

Hebridean Whale and Dolphin Trust Limited
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Balance sheet as at 31st December 2020

Company Number

SC172338

	Notes	2020 £	2019 £
Fixed Assets			
Tangible assets	8	48,005	50,112
Current Assets			
Stocks		6,163	3,978
Debtors	9	-	11,394
Cash in bank and in hand		<u>285,647</u>	<u>236,108</u>
		291,810	251,480
CREDITORS			
Amounts falling due within one year	10	<u>(45,461)</u>	<u>(15,073)</u>
NET CURRENT ASSETS		<u>246,349</u>	<u>236,407</u>
Total Assets less current liabilities		294,354	286,519
NET ASSETS		<u>294,354</u>	<u>286,519</u>
Funds			
Unrestricted funds	13	199,693	185,807
Restricted funds	14	94,661	100,712
Total funds		<u>294,354</u>	<u>286,519</u>

Directors' statements required by Section 477 of the Companies Act 2006 for the year ended 31st December 2020

In approving these financial statements as directors of the company we hereby confirm:

- that for the year ending 31st December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 ;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st December 2020
- that we acknowledge our responsibilities for:

1) ensuring that the company keeps proper accounting records which comply with Section 386 & 387 of the Companies Act 2006

2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 17th September 2021 and signed on its behalf by:

Director

Date: 17/9/2021

Hebridean Whale and Dolphin Trust Limited
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Notes to financial statements
For the year ended 31st December 2020

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard (FRS 102) effective January 2016, and the Companies Act 2006. Assets and Liabilities are initially recognised at historical cost or transaction values unless otherwise stated.

Incoming recognition policies

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:-

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Directors.

Designated funds are unrestricted funds which the Directors have decided to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Silurian	-	10% on cost.
Shop Fittings		10% on cost
Shop		2.5% on cost

Hebridean Whale and Dolphin Trust Limited
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Notes to financial statements
For the year ended 31st December 2020

2 Charitable activities – grants (income)

	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
The Coastal Communities Fund	-	-	-	105,515
The Bromley Trust	10,000	-	10,000	10,000
Bòrd na Gàidhlig	-	-	-	1,000
The Postcode Local Trust	-	-	-	20,000
National Lottery Heritage Fund	-	7,409	7,409	-
Heritage Lottery Fund	-	-	-	22,923
Heritage Emergency Fund	-	58,700	58,700	-
Nature Scot	2,480	33,818	36,298	50,815
European Maritime and Fisheries Fund	-	2,851	2,851	22,380
William Grant Foundation	-	32,642	32,642	38,142
World Wildlife Fund	21,000	-	21,000	19,000
Argyll & Bute Council	-	-	-	242
Sea Changers	-	-	-	732
Waterfall Fund	-	-	-	545
Tesco	-	-	-	2,000
JNCC	4,000	-	4,000	-
Small Business Support Grant	17,500	-	17,500	-
Job Retention Scheme	18,747	-	18,747	-
	<u>73,727</u>	<u>135,420</u>	<u>209,147</u>	<u>293,294</u>

3 Charitable activities - other

	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
Supporters	11,284	-	11,284	8,525
Events and Training Courses	2,370	-	2,370	7,861
Silurian Survey Payments	1,289	-	1,289	91,283
Other	6,620	-	6,620	1,141
	<u>21,563</u>	-	<u>21,563</u>	<u>108,810</u>

4 Charitable activities - expenditure

	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
Salaries, wages and contract staff	92,672	106,098	198,770	247,767
Professional fees	53	3,921	3,974	5,264
Equipment	100	10,122	10,222	40,180
Marketing and publications	3,797	354	4,151	8,867
Travel and subsistence	1,600	797	2,397	10,014
Events and training courses	276	-	276	3,701
Centre maintenance and operation	1,471	2,529	4,000	2,916
Boat maintenance and operation	9,868	11,320	21,188	28,036
Administration	2,211	7,225	9,436	8,741
Utilities	-	6,478	6,478	5,983
Insurance	1,121	3,670	4,791	3,966
Organisational memberships and training	279	-	279	5,073
	<u>113,448</u>	<u>152,514</u>	<u>265,962</u>	<u>370,508</u>

Hebridean Whale and Dolphin Trust Limited
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Notes to financial statements
For the year ended 31st December 2020

13. Unrestricted funds

	At 1 st January 2020 £	Incoming £	Outgoing £	At 31 st December 2020 £
Unrestricted funds	109,945	134,019	(117,894)	126,070
Designated Fund: Silurian Maintenance	50,000	-	-	50,000
Designated Fund: Gateway to the Trail	25,862	-	(2,239)	23,623
Total unrestricted funds	<u>185,807</u>	<u>134,019</u>	<u>(120,133)</u>	<u>199,693</u>

14. Restricted funds

	At 1 st January 2020 £	Incoming £	Outgoing £	At 31 st December 2020 £
Capital asset	49,500	-	1,500	48,000
The Coastal Communities Fund	1,868	-	1,868	
The Postcode Local Trust	10,752	-	10,752	
Nature Scot	450	33,818	34,268	
European Maritime and Fisheries Fund		2,851	2,851	
William Grant Foundation	38,142	32,642	31,709	39,075
National Lottery Heritage Fund		7,409	7,409	
Heritage Emergency Fund		58,700	58,700	
Q Charitable Trust		2,550	2,550	
Crowd Funding Donations		9,993	2,407	7,586
Restricted funds	<u>100,712</u>	<u>147,963</u>	<u>154,014</u>	<u>94,661</u>

15. Trustee Expenses

Trustees were reimbursed travel expenses of £946. (2019 – £1,241). No Trustee received any remuneration (2019 – None).