

SEA WATCH FOUNDATION, THE CETACEAN MONITORING UNIT

England & Wales · Charity number 1013002

Details

Other names	SEA WATCH
Status	Registered
Legal form	Charitable company
Company number	02671621
Registered	1992-07-20
Register	View on the Charity Commission register

Contact

Address	Ewin Y Don Bull Bay Amlwch LL68 9SD
Phone	01407832892
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Website	http://www.seawatchfoundation.org.uk

Activities

Objects: TO PROMOTE AND UNDERTAKE FOR THE BENEFIT OF THE PUBLIC THE STUDY PRESERVATION AND PROTECTION OF CETACEANS, TO UNDERTAKE RELEVANT RESEARCH AND TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH

Activities: In partnership with the public, Sea Watch studies and protects whales, dolphins and porpoises, particularly in U.K. waters, and promotes awareness of cetacean and marine conservation. This benefits all communities and provides essential information for EU and UK Governments, NGOs and researchers seeking to study and protect cetaceans and the marine environment.

Classification

- **How:** Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Animals, Environment/conservation/heritage
- **Who:** Other Defined Groups

Geography

- Guernsey
- Isle Of Man
- Jersey
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£472,453	£384,390	-	-
2024-03-31	£398,245	£271,087	-	-
2023-03-31	£333,022	£206,039	-	-
2022-03-31	£179,916	£130,463	-	-
2021-03-31	£115,025	£104,527	-	-

Trustees

Name	Role	Appointed
ANTONY NEIL OSBORN		
CRAIG MILLER		2017-05-06
Dr JAMES JEFFREY WAGGITT		2024-11-02
Dr JAMES ROBERT BORAN		2021-12-11
GEORGE SAMUEL BOYER		2021-12-11
HANNAH MARY PARKINSON		2021-12-11
JAMIE ROBERT MARK SMITH		2022-10-30
Katherine Elizabeth Baker		2024-11-02
MICHAEL EDWARD BAINES		2022-10-30
PROFESSOR GRAHAM JOHN PIERCE BSC PHD		2012-01-29
Professor John Russell Turner BSc DPhil		2017-05-06

Accounts

Registered number: 02671621

Charity number: 1013002

Sea Watch Foundation - The Cetacean Monitoring Unit

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/03/2025

Prepared By:

Andrews & O'Shea Limited
Optima House
Spindle Way
Crawley
West Sussex
RH101TT

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2025**

TRUSTEES

Mr A N Osborn - Solicitor (Acting Chair)
Prof. G J Pierce - Marine Biologist
Prof J R Turner - University lecturer
Mr C M Miller - IT Consultant
Dr J R Boran - University Research Development & Zoologist (Retired)
Ms H Parkinson - Pensions Communications Consultant (Retired)
Mr G Boyer - Training Consultant
Mr J R M Smith - Treasurer
Mr M E Baines - Biologist
Dr J J Waggitt - University lecturer
Ms K E Baker - Environmental Consultant
Mr J Gittens - Management consultant director appointed 18/01/2025

SECRETARY

Prof. P G H Evans

REGISTERED OFFICE

Optima House, 1 Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

COMPANY NUMBER

02671621

CHARITY NUMBER

1013002

ACCOUNTANTS

Andrews & O'Shea Limited
Optima House
Spindle Way
Crawley
West Sussex
RH101TT

ACCOUNTS
FOR THE YEAR ENDED 31/03/2025

CONTENTS

	Page
Report of the Trustees	3
Independent Examiner's Statement	15
Accountant's Report	-
Statement of Financial Activities	17
Balance Sheet	18
Notes to the Accounts	19 to 25
Detailed Statement of Financial Activities	24

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

TRUSTEES REPORT 202425

OBJECTIVES AND ACTIVITIES

Objectives and Aims The principal objectives of the charity are the study, conservation and protection of cetaceans, promoting awareness, education and training, and encouraging direct participation by the public in the study and conservation of cetaceans in the seas around the British Isles. Dedicated research undertaken by Sea Watch staff along with citizen science efforts involve undertaking vessel surveys, land watches, photo ID, studies of ecology and behaviour, the reporting of sightings and strandings, and monitoring of potential conservation threats. Information gained from those studies is disseminated to the wider public through a variety of media including the charity's website, social media, newsletters, reports, articles, scientific publications, press releases, TV and radio interviews, presentations at conferences, workshops and other public meetings. During the year, we completed the integration of surveys and sightings data into the new data management system and developed a sightings map viewer on the Sea Watch website enabling anyone to query the data and view both sightings and at sea survey tracks on maps. A series of map layers have been built showing various environmental features (e.g. bathymetry, sea surface temperature, substrate type, frontal systems, and ocean currents), marine protected areas, and human pressures (shipping, fisheries, oil and gas, windfarms, etc). This has been a major advance in helping the public visualize Sea Watch's extensive database that contains more than 300,000 sightings records covering a period of more than 50 years.

Information and advice are also provided regularly to intergovernmental bodies (notably United Nations Environmental Programme, European Commission, OSPAR, and ICES), as well as to statutory authorities in the UK such as Defra, Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England), national environmental consultative bodies such as CEH, CEFAS, non-governmental environmental organisations (WWF, The Wildlife Trusts, Whale & Dolphin Conservation, HWDT, etc), industry (offshore renewable energy, shipping, fisheries, recreational), and other stakeholders in the marine environment. Various collaborative projects have continued during the year with Bangor, St Andrews and Sheffield Universities, the Centre for Ecology & Hydrology (CEH), and the Centre for Research into Ecological and Environmental Monitoring (CREEM).

Staff Sea Watch's full time staff comprise the Director (Peter Evans), Monitoring Officer (Katrin Lohrengel), Sightings Officer (Simone Evans), Communications & Outreach Officer (Claudia Afeltra), Analyst (Frazer Coomber), Scottish Officer (Craig Mackie) and Wellbeing for our Seas Project Lead (Jenny Bond). Staff at Bodorgan (Anglesey) were supported by an Education Officer (Elan Jones), along with a team of volunteer interns, and in New Quay, Ceredigion by two volunteer Research Assistants (Tristan Dickinson and Claire Diffin), two Education and Outreach Assistant (Harriet Goodchild and Bhavya Malpani), NWDW Assistant (Sian Tustin) and others that join seasonally through our long standing internship programme, learning about and participating in marine mammal research and conservation. The Adopt a Dolphin scheme continues to bring in some income, thanks to its part time Administrator, Kirsten Hintner, although its main function remains educational.

Volunteers The work of Sea Watch Foundation has always depended heavily upon the help of a dedicated team of volunteers and students assisting in ongoing research and education projects, as well as data inputting, analysis, and various administrative tasks from Sea Watch offices in England and Wales. Our main field office, Paragon House, in New Quay, West Wales, opened in April 2024 following a long period of closure whilst our landlord Ceredigion County Council worked on the building to tackle the serious damp problems we have been encountering over the last few years. The charity hosted 27 interns from six countries in New Quay and 28 interns from five countries plus one work-experience student at Bodorgan, Anglesey, during the season. The summer internship programme out of New Quay continues to be run by Sea Watch's Cardigan Bay Monitoring Officer, Katrin Lohrengel, with the remote volunteers supervised largely by the Sightings Officer, Simone Evans, and Communications & Outreach Officer, Claudia Afeltra, whilst the internship programme at Bodorgan is run by our Wellbeing for Our Seas Project Lead, Jenny Bond.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

Sea Watch has always depended greatly upon its network of regional contacts that give their time to promoting the charity's activities in their local area, as well as groups of volunteers around the UK coastline and offshore who regularly observe the seas and report sightings. The network was first established in the early 1970s, and currently has 10,500 observers contributing to it. Many marine professionals undertake observation effort on behalf of the charity, and to them we are also extremely grateful.

We are greatly indebted to the support from our indomitable three loyal volunteers: Robin Petch in the role of Ambassador for Sea Watch, who helped set up our membership scheme and has been running it throughout the year; Hannah Parkinson, who has been co-producing our quarterly digital magazine alternating with monthly news bulletins for the membership scheme; and Jamie Smith who has continued as Treasurer, also undertaking all the book keeping as well as production of financial forecasts, for the charity. Both Hannah and Jamie continue to be trustees of the charity. Sadly, the Chair of our Trustee Board, Colin Speedie, had to retire due to health issues, and Tony Osborn very kindly stepped up to be an interim Chair. His long experience with Sea Watch since its very start, including three spells as Chair, has been an enormous benefit to the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities Sea Watch, through its continuing programme of research and monitoring, aims to provide the information necessary to identify changes in the status and distribution of cetacean populations, and the condition of their habitats. These efforts are used also to raise awareness of any issues and prompt environmental change to help conserve and protect these vulnerable mammals. In recent years, the charity increasingly has been extending surveys to include seabirds at sea as well, and this important element continued through 2024. Besides the research, a crucial part of Sea Watch's work is engaging with coastal communities, raising awareness of conservation challenges and embracing these through direct involvement.

Conservation and Protection

Sea Watch continues to work closely with environmental and governing bodies to provide information, data and evidence leading to the better protection and conservation of cetacean populations in British and Irish waters. The organisation provides environmental impact assessments on request, as well as other specialist advice to regulators, management authorities, environmental consultancies, and industry. That advice is generally conveyed through the charity's Director. During 2024-25, he worked closely with the inter- governmental conservation agreement, ASCOBANS, under the United Nations Environmental Programme's Convention on the Conservation of Migratory Species, participating in the 10th Meeting of the Parties at Odense, Denmark, in September 2024, with a presentation on progress with the conservation plan for harbour porpoises in the North Sea, participating in specialist working groups on common dolphins, Baltic harbour porpoise, Iberian harbour porpoise, beaked whales, and recreational disturbance. He continued serving as Chair of the Steering Group of the international Conservation Plan for the Harbour Porpoise in the North Sea, with an online meeting in April 2025 to review progress, co-chaired the ASCOBANS-ACCOBAMS Joint Bycatch Working Group with an online meeting in February 2025, and co-chaired an ASCOBANS-ACCOBAMS international workshop with NATO and European Navies on military activities on cetaceans in Toulon, France in November 2024.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

The Director gave presentations at the annual conference of the European Cetacean Society (April 2024), held in Catania, Sicily, Italy, co-chairing two workshops there, one on data deficient species and the other on impacts of recreational activities, followed by a talk on population responses to human pressures at the main conference. He gave a talk on North Atlantic marine mammals: past, present and future at a North Atlantic Islands scientific conference in Gibraltar in July. And in March 2025, he was a panellist and gave a talk at the Annual Conference of the UK Mammal Society held at Bangor University.

He also took part in meetings of the ICES Working Groups on Bycatch of Protected Species (Bayeux, France, September 2024), the Joint Cetacean Data Programme (online, March 2025), and Marine Mammal Ecology (online, March 2025), co-chairing the latter with Sophie Brasseur from the Netherlands, and participated in ICES meetings on advice on seabird bycatch risk assessment in offshore Regulatory Areas of the North-East Atlantic Fisheries Council (May 2024), on offshore renewable energy developments (February 2025), and nature restoration (March 2025).

During 2024 to 25, Natural Resources Wales continued the funding of Sea Watch's conservation monitoring of the two Habitats Directive Annex II species, bottlenose dolphin and harbour porpoise, in Cardigan Bay and North Wales through line transect survey and photo ID.

In the summer of 2024, Sea Watch entered the second year of its new community-based marine management project across Caernarfon Bay and the coast of South-west Anglesey, based out of the Bodorgan Estate hosted through the generous sponsorship of Sir George Meyrick, who has provided us with an office, two houses for accommodation and a small research vessel, the Luke Oliver. This enabled the charity to set up a second internship programme and to develop the Wellbeing for Our Seas project. With funding support from both the Meyrick Charitable Trust and the Wales Council for Voluntary Action, partnerships were established with local groups, and regular surveys from both the coast and at sea helped to build up a knowledge of the marine habitats and wildlife of the area.

Throughout the year, Sea Watch has worked closely with the statutory conservation agencies (Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England) on various projects, including, with JNCC, helping to develop a joint cetacean database (JCDP) incorporating data from a variety of contributors and now hosted by ICES; and, with Natural England and the Crown Estate in partnership with Bangor University, advising on priority areas for marine mammal and bird surveys prior to risk assessment, as part of the POSEIDON offshore wind project that started in February 2022.

Monthly surveys of seabirds and marine mammals took place in collaboration with Bangor University in relation to a tidal turbine project in the Morlais Demonstration Zone west of Holyhead (Anglesey) on behalf of Menter Mn. These started in 2022 and continued into early summer 2024, after which the monitoring programme in the area finished. The results indicated the year-round importance of the demonstration zone for harbour porpoise whereas other cetacean species (Risso's dolphin, common dolphin, and bottlenose dolphin) though recorded a number of times during each year of survey, were much less common. This was demonstrated from both visual surveys and acoustic monitoring.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

Scientific research

Sea Watch initiates research projects throughout the UK, with more intensive studies undertaken around the Irish Sea, Hebrides, Northern Scotland, Eastern England and western English Channel, where cetacean populations are currently greatest. Projects are conservation biology research based and include surveys, the development of new monitoring techniques, research into ecology and habitat use, spatial modeling, behavioural studies, and environmental impact studies.

During the year, Sea Watch participated in the EU LIFE project, CIBBRiNA, on bycatch monitoring and mitigation, and hired Dr Frazer Coomber to undertake bycatch risk mapping for cetaceans and seabirds.

Thirty three line transect surveys, covering more than 3,500 km, were undertaken across Cardigan Bay and neighbouring waters. Distance sampling analyses produced abundance estimates of 232 individuals (CV equals 0.34, 95percent CI:119 to 451) for Cardigan Bay SAC and 734 (CV equals 0.31, 95percent CI:403 to 1,338) for the wider Cardigan Bay area.

Photo identification data were collected during line transect surveys, dedicated photo identification surveys, and opportunistic observations from wildlife tour operators. The SWF catalogue currently holds images of at least 452 individuals (300 marked; 127 left side and 142 right side images). Only marked individuals were included in the CMR analyses. Capture mark recapture analysis using a closed population model, and assuming a mean marked proportion of 53.13percent in the population, yielded population estimates of 213 individuals (CV equals 0.497, 95percent CI:85 to 535) for Cardigan Bay SAC and 211 (CV equals 0.354, 95percent CI: 07 to 414) for wider Cardigan Bay. For 2024, the closed population estimate for wider Cardigan Bay is lower than that for Cardigan Bay SAC, likely due to poor model fit for the Cardigan Bay SAC dataset in 2024; however, the M(th) model was retained for this year to ensure consistency and comparability between years.

Sea Watch co supervised two Bangor University MSc students (Nadia Langford and Aditi Saini). Nadia studied movement ecology of Rissos dolphins; and Aditi examined connectivity and migration patterns of bottlenose dolphins within and beyond marine protected areas. These projects were supervised by Sea Watch's Director and the Monitoring Officer.

Research publications during the year involving Sea Watch staff included scientific papers published in Scientific Reports (Decline in the West Greenland population of a planktivorous seabird, the little auk *Alle alle*), and Frontiers in Conservation Science (Rissos dolphins in northeast Scotland and the Northern Isles), as well as scientific reports on the monitoring of the bottlenose dolphin population in Wales, for Natural Resources Wales, and the identification of potential Special Areas of Conservation for cetaceans and Special Protection Areas for birds in Irish waters for the European Commission.

Information

Information materials in the form of fact sheets, posters, videos, CDs, newsletters, study reports and scientific papers are produced along with a regularly updated website with recent sightings, news items, and various other materials for downloading. As part of the Dolphin Adoption scheme, digital newsletters were also produced each month.

Sea Watch has a long running UK wide citizen science programme of dedicated surveys and effort related sightings, dating back to the early 1970s. The information materials produced by the charity and the various training courses it runs are largely aimed at increasing the network of observers to collect useful data from both land and at sea. In the past, most casual sightings were submitted via the Sea Watch website through an online recording form whilst effort related watches were sent through on printed forms or using Excel spreadsheets. After earlier years of testing, a free recording app called Sea Watcher was developed in 2020, and has been increasingly used for the submission of records. The app has species ID keys, images and videos, and guides to observing and recording, facilitating the recording of casual sightings of marine megafauna (cetaceans, seals, sea turtles and sharks) as well as effort related observations made from a vessel, from a land watch, or from a walk along the coast. Each of these has a number of fields recording all the necessary basic details, with pop up menus to assist. Users can then view the details of their own sightings in tables and on a map, and on a separate map they can view all those submitted to the app. Sightings can be filtered by species and by time period. Throughout the year, the app has undergone further improvements, through a grant from the Digital Twin of the Ocean (DTO Bioflow) program. This enabled Sea Watch to make its long-term database of casual and land-based effort sightings available internationally. The database management system was completed, integrating data from Sea Watch's master database and from the web-based online submissions. A sightings map viewer was developed with tools to interrogate past sightings, and to provide the opportunity to view sightings on map overlays of environmental features such as depth, sea surface temperature, substrate type, and plankton fronts, and with human activities

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

such as fishing and ship traffic. Major work then started to upgrade the Sea Watcher app with new features and the updating of codes. The aim will be to complete this work before the end of 2025.

Work on Sea Watch's main website also continued by ColourMedia web design company, assisted by Katie Baker. The number of sightings posted by the general public has steadily increased, with digital videos and photos frequently submitted to help in the validation of records. Local watchers have contributed greatly to the sightings database using either the online sightings forms or the recording app. There has also been good use made of digital photographs taken by members of the public that have helped us to identify individuals, particularly of bottlenose dolphin, Rissos dolphin and humpback whale.

Several of the species trends in numbers observed in previous years have continued. Humpback whales have been recorded year round all around the British Isles, but particularly in the Hebrides, east coast of Scotland, and the south west of England. Individuals have remained at specific locations for several days feeding on large shoals of fish, accompanied in some cases by fin whales. The latter species has been recorded regularly in small numbers in the western English Channel and around the Isles of Scilly, particularly in winter, with a few sightings also in northern Britain, mainly the Hebrides.

Minke whale strongholds in UK Seas are the Hebrides and northern and central North Sea, although smaller numbers are seen regularly in summer in the Irish Sea and western English Channel. Although it is a species favouring shelf seas of 50 to 100 m depth, in west Wales during the summer of 2024, minke were recorded several times in shallow waters of less than 40 m depth (e.g. in Cardigan Bay). In November to December, the species appears to migrate offshore but a few individuals remain and overwinter here.

The Northern Community of orcas continues to inhabit the waters of northern Scotland mainly from the Moray Firth northwards to the Pentland Firth and around both Orkney and Shetland, where they have been seen preying upon harbour seals. Offshore in the northern Hebrides across to the Northern Isles and in the northern North Sea, orcas have been regularly reported associated with trawlers taking mackerel or herring. John Coe and Aquarius, the two male orcas forming the remaining members of the West Coast Community, were re sighted a few times in the Hebrides as well as in the northern North Sea off the north east coast of Scotland.

Bottlenose dolphins were recorded throughout the year along the east coast of England, with regular sightings year round in Northumberland, Tyneside, and North Yorkshire, often in groups of 30 to 40 animals. Several individuals have been shown from photo ID to be from the East Coast of Scotland population, with fewer sightings in the previous core area of the inner Moray Firth. This East Coast population numbers somewhere around 250 individuals. Part of the South Coast of England bottlenose dolphin population of around 40 animals that has long been concentrated around west Cornwall is now seen more regularly further east off the coast of Hampshire, Sussex and Kent. Across the Channel, there is a large population that ranges between the Channel Islands (notably Jersey) and the Normandy coast of France. Besides the French population, the largest coastal population of bottlenose dolphins in the UK occurs in the Irish Sea, where numbers in summer are concentrated within Cardigan Bay. The population numbers around 300 individuals although animals in the northern Irish Sea are not well documented so the overall population may be larger.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

Rissos dolphins occur regularly in specific locations where they have been seen now over several years. These include the south west of England around west Cornwall in particular, off the coast of Pembrokeshire in SW Wales, off the Llyn Peninsula around Bardsey Island and Caernarfon Bay across to west and north Anglesey, around the Isle of Man, the Hebrides, and Orkney and Shetland. Photo identification studies show that although individuals return to the same locations year after year, they also range widely with re sightings of individuals between Anglesey, the Isle of Man, SW Wales and West Cornwall.

As in other recent years, there have been relatively few sightings of white beaked dolphins, mainly in the central and northern North Sea, although the species also occurs in summer in the Outer Hebrides and off South west England, (Cornwall and SW Devon).

Atlantic white sided dolphins are now uncommon in UK waters, primarily only in the Northern Isles and Outer Hebrides reinforcing indications of a general northwards shift since Britain represents the southernmost part of their range.

Common dolphins continue to be seen in good numbers (sometimes with over 100 animals in a group), particularly in two main areas: the South west of England (Cornwall and Devon), South west Wales, and the Hebrides, but also further north in Scotland and eastwards into the North Sea where the species has sometimes been recorded in the central North Sea including up rivers in eastern England. As in 2023, common dolphins were seen on several occasions in shallow waters close to the coast, within Cardigan Bay, Caernarfon Bay and around Anglesey.

Harbour porpoises are the most widely distributed of species around the British Isles, and are almost certainly under recorded by our observer network. Numbers appear to be greatest in the central North Sea and the Hebrides, two regions where bottlenose dolphins (which are known to kill porpoises) are typically uncommon. Porpoises have been increasingly recorded also in the eastern English Channel and Dover Strait in late winter and early spring. However, with bottlenose dolphins spending more time in this region, the number of incidences of porpoise kills has increased. As noted last year, porpoise numbers appear to have declined in parts of the Irish Sea and Bristol Channel.

The network of Sea Watch observers around the UK routinely contribute also to national stranding schemes with their reports of both live and dead strandings.

The extensive photo library continues to expand, serving both the charity's needs and those of a number of educational bodies, environmental and conservation organisations, as well as news media. It also improves in quality, and currently comprises well over ten thousand images of marine mammals and birds, sea turtles and sharks, along with human pressures. Images of the less common species were added in particular. During the year, a number of interviews were undertaken for regional and national newspapers, TV and radio, and material provided for various TV programmes.

Since 2013, Sea Watch has organised an annual community event called Orca Watch. It has been held in North Scotland based around Thurso in Caithness during late May or early June lasting nine days (including two weekends). The aim has been to involve the public in undertaking systematic watches from land and from the John OGroats ferry across the Pentland Firth to Orkney. Although the target species has been the killer whale or orca, observers are encouraged to record all marine mammal species seen. The event has also involved public lectures, school visits, and a beach clean. In 2024, the event was organized from 25 May to 2 June by Sea Watch staff, Claudia Afeltra, Simone Evans, Craig Mackie, supported by Sea Watch Ambassador, Robin Petch. Sixty volunteer observers from around the UK were recruited to undertake watches in Caithness, Sutherland, and the Northern Isles. They spent a total of 448 hours collecting effort related data stationed at 19 land watch sites (173 land surveys) and conducted 16 boat surveys. 211 sightings of six marine mammal species totaling 599 individual animals were recorded. A sighting rate of 0.47 animals per hour of watching was recorded.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

The charity's major citizen science event, The National Whale and Dolphin Watch, was held for the twenty second year, between 26 July to 4 August 2024 organised by the Sightings Officer, Simone Evans, with help from the Communications Officer, Claudia Afeltra, assisted by Sian Tustin. At least 1,804 people participated around the UK. Timed watches were undertaken at 97 land watch sites and aboard 39 vessels (totaling 1063 hours of effort and 400 surveys), all around the British Isles. These resulted in 1,771 cetacean sightings comprising more than 12 377 individuals of 10 cetacean and 8 non cetacean species. The average rate of sighting a cetacean from across the British Isles was 0.52 animals per hour of watching, similar to most years. The National Whale and Dolphin Watch received both national and regional media coverage. Bottlenose dolphins were seen over much of the British Isles, with sightings as far north as the Shetland. Unusual marine sightings were reported throughout the British Isles. In the North, humpback whales were spotted in Orkney and North Scotland, while Risso's dolphins were observed in NE Scotland. Moving south, fin whales were seen in East and SE Scotland, followed by common dolphins and Risso's dolphins in NE England. In Eastern England, bottlenose dolphins and common dolphins were observed, and this trend continued southward into Southern England. Atlantic white sided dolphins were spotted in SW England, while long finned pilot whales and fin whales were reported in SW Scotland and the Inner Hebrides. Finally, common dolphins were sighted in Northern Ireland. It is not unheard of for some of these species to occur in these regions, but they are definitely not a frequent occurrence.

Sea Watch's Dolphin Adoption Scheme Administrator has continued running educational sessions with schools and children's groups as well as attending marine festivals in southwest England, and developing several on line educational materials. The AAD Administrator continues to work with businesses in the south west of England to support the charity and its work, and continues in her role as Regional Coordinator for SW England.

Education & Outreach

Each year, Sea Watch organises school visits, university and community lectures as well as specialist interest workshops and training courses. It also runs an award-winning national Dolphin Adoption scheme aimed at children, which has now been running for seventeen years. A digital newsletter with educational content, photos and links to videos is circulated monthly. The adopted dolphins are individuals from the Cardigan Bay population that Sea Watch is monitoring using photo ID.

Besides training of the summer interns, weekend courses were run for the wider public in New Quay, and for members of the North Sea Wildlife Trusts, as well as for third year undergraduates and MSc graduates at Bangor University.

Following the creation of a formal membership scheme in 2020, Sea Watch produces a quarterly illustrated Digital Magazine (c.40pp length) and a monthly News Bulletin with a Sightings Summary, edited by Hannah Parkinson and the Charity's Director. The membership is managed on a Paid Memberships Pro platform by Robin Petch, who instigated this along with marketing through Brevo.

Sea Watch tries to help keep the public informed by closely working with the media, local and national government, environmental bodies, and industry. The charity was involved in several TV and radio interviews, and newspaper articles. The annual number of visits to Sea Watch's website totalled c.160,000 for the year. Its social media outlets continue to prove popular (c.20,000 followers on Facebook, c.7,100 followers on X (formerly Twitter), c.6,700 followers on Instagram, and greater than 2,000 followers on TikTok including 117,000 from one post, and video views averaging greater than 2,000). The YouTube account has not been used besides Kirstens NWDW receiving c.50 views. This issue was due to multi factor authentication being connected to a past staff member's device. A secondary Sea Watch account (SeaWatch2755) increased the views to c.190.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

As in previous years, Sea Watch staff gave many lectures during the year in a wide variety of fora both within UK and abroad. They supervised several MSc students, ran training courses, and developed a range of internet-based educational materials – fact sheets, videos, etc. Our collaboration with the North Sea Wildlife Trusts continued, with a strong local network of shore watchers collecting effort-based data from a range of sites in Yorkshire, Co. Durham, Cleveland, Tyneside, and Northumberland. These data continue to prove very useful in monitoring cetaceans in coastal waters of eastern England where bottlenose dolphins from East Scotland for the last ten years have increasingly occupied the region. Sea Watch has been assisting a PhD student from St Andrews University by providing data, whilst the results of the regular monitoring formed a presentation by the Director at a regional EASTME Conference held in Lincoln in May 2024.

With Paragon House opening again in April 2024 following the necessary work by Ceredigion County Council to address structural issues in the building, the visitor centre and education hub that Sea Watch set up with photo displays, audio-visual exhibits, and murals was re-organised. The space available is restricted and the challenge has been to provide enough freedom to move around without the area becoming too crowded. Complementing the displays in the visitor centre, outreach activities in New Quay were conducted regularly on the pier and during Dolphin Spotting Boat Trips, as well as with local events and visits to schools. These were led by the Communications & Outreach Officer, Claudia Afeltra, and volunteer Education & Outreach Officers, Harriet Goodchild and Bhavya Malpani.

FINANCIAL REVIEW

The trustees endeavour to maintain a level of reserves equivalent to one year's expenditure in order to safeguard the charity from any changes in its income, expenditure or other unforeseen circumstances. Following a period of financial difficulties during and after the Covid pandemic, there has been an upturn in the charity's economic situation. Between 2022 and 2024, Natural Resources Wales awarded Sea Watch an annual grant for the monitoring of bottlenose dolphins in Welsh waters which has been an enormous help to the charity, and from 2023, Sea Watch has received funding to support a second field office at Bodorgan (Anglesey) and to develop a marine management programme of research and community outreach, with further funding through the Wales Council for Voluntary Action. And in late 2024, the charity was awarded a large donation from the Postcode Local Community Trust in recognition of its services to the community. These have enabled the charity recently to build some extra reserves for its development, resulting in the recruitment of additional staff to build capacity and to progress urgent and much needed conservation, research and monitoring activities.

Finally, we are extremely grateful to continue to receive a substantial legacy from the late Muriel May Abbot, and in very sad circumstances, funds raised by the Brazier family in honour of their late daughter, Tallie, who had been an intern with us and was tragically killed in a car accident. We have set up a bursary scheme in memory of her.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

Principal funding sources

Sea Watch is very grateful for funding from a number of different bodies. During the year under review, it received funding in particular from:

- UNEP/ASCOBANS
- European Commission
- Natural Resources Wales
- Natural England
- Bangor University
- Wales Council for Voluntary Action
- Meyrick Charitable Trust
- Postcode Local Community Trust
- Muriel May Abbot (legacy)
- Joseph Strong Frazer Trust
- Tallie Brazier family

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/03/2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 16 December 1991 and registered as a charity on 20 July 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of the Council of Management

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council of Management ("the council").

All members of the Council give their time voluntarily and receive no benefits from the charity.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity. Additionally, new trustees are provided with a background to familiarize themselves with the charity and the context within which it operates. The Charity Commission guide "the Essential Trustee" is distributed to all new trustees.

Risk Management

The Council regularly reviews the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding lead the Council to review and develop its strategic plan. Internal control risks are minimized by the implementation of procedures for all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The council's members meet three times a year and keep in touch at other times by email and/or video conference and are responsible for the strategic direction and policy of the charity. The constitution requires a minimum of 3 members (but typically it has had between 6 and 12).

At present the Council members are from a variety of professional backgrounds relevant to the work of the charity. The Secretary, who is the Operations Director, also sits on the Council but has no voting rights.

FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Operations Director. The Operations Director is responsible for ensuring that the charity delivers the services specified, operational management of the organisation, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Related parties

There are no related parties.

Responsibilities of the Council

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Council should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Council is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Council

Members of the council who are directors for the purpose of company law and trustees for the purpose of the charity, who served during the year and up to date of this report are set out on page 1.

The report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 28/11/2025



FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

Mr A N Osborn - Solicitor (Acting Chair)
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEA WATCH FOUNDATION - THE CETACEAN MONITORING UNIT

I report on the accounts of the company for the year ended 31/03/2025 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have 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

.....
Date:

Andrews & O'Shea Limited
Optima House

INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/03/2025

Spindle Way
Crawley
West Sussex
RH101TT
01293 312042

**Statement of Financial Activities
for the year ended 31/03/2025**

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Income				
Income from generated funds				
Income from Investments	15,587	-	15,588	8,616
Income from charitable activities	267,930	188,935	456,865	389,630
Total Income and endowments	283,517	188,935	472,453	398,246
Expenses				
Costs of generating funds				
Expenditure on Raised funds	32,950	49,594	82,545	62,445
Expenditure on Charitable activities	141,382	160,463	301,845	208,643
Total Expenses	174,332	210,057	384,390	271,088
Net gains on investments				
Net Income	109,185	(21,122)	88,063	127,158
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	109,185	(21,122)	88,063	127,158
Total funds brought forward	421,317	49,972	471,289	344,131
Net funds carried forward	530,502	28,850	559,352	471,289

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Sea Watch Foundation - The Cetacean Monitoring Unit

BALANCE SHEET AT 31/03/2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Intangible assets	4	1	1
Tangible assets	5	1,794	2,178
		<u>1,795</u>	<u>2,179</u>
CURRENT ASSETS			
Stock		1,955	3,270
Debtors (amounts falling due within one year)	7	13,923	33,092
Investments	8	80,000	80,000
Cash at bank and in hand		<u>490,449</u>	<u>355,669</u>
		586,327	472,031
CREDITORS: Amounts falling due within one year	9	<u>28,770</u>	<u>2,921</u>
NET CURRENT ASSETS		<u>557,557</u>	<u>469,110</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>559,352</u>	<u>471,289</u>
CAPITAL AND RESERVES			
Unrestricted funds	11		
General fund		411,854	317,681
Designated funds		118,648	103,635
Restricted funds	12	<u>28,850</u>	<u>49,972</u>
		<u>559,352</u>	<u>471,288</u>
Difference on accounts		-	1

For the year ending 31/03/2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on 28/11/2025 and signed on their behalf by



Mr A N Osborn - Solicitor (Acting Chair)
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2025**

1. ACCOUNTING POLICIES

1j. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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

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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 15% per annum - straight line basis

Office equipment 15% per annum - straight line basis

Equipment %

1g. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

1h. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1i. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

1j. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities .

2. EMPLOYEES

	2025	2024
	No.	No.
Average number of employees	6	6

3. PENSION CONTRIBUTIONS

	2025	2024
	£	£
Pension contributions	2,359	1,714
	<u>2,359</u>	<u>1,714</u>

4. INTANGIBLE FIXED ASSETS

	Purchased Goodwill £	Total £
Cost		
At 01/04/2024	9,500	9,500
At 31/03/2025	9,500	9,500
Depreciation		
At 01/04/2024	9,499	9,499
At 31/03/2025	9,499	9,499
Net Book Amounts		
At 31/03/2025	1	1
At 31/03/2024	1	1

5. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 01/04/2024	130,605	130,605
At 31/03/2025	130,605	130,605
Depreciation		
At 01/04/2024	128,427	128,427
For the year	384	384
At 31/03/2025	128,811	128,811
Net Book Amounts		
At 31/03/2025	1,794	1,794
At 31/03/2024	2,178	2,178

6. STOCK

	2025 £	2024 £
Stock comprises:		
Stock	1,955	3,270
	1,955	3,270

Sea Watch Foundation - The Cetacean Monitoring Unit

7. DEBTORS

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	<u>13,923</u>	<u>33,092</u>
	<u><u>13,923</u></u>	<u><u>33,092</u></u>

8. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Other investments	<u>80,000</u>	<u>80,000</u>
	<u><u>80,000</u></u>	<u><u>80,000</u></u>

This investment is currently valued at 31st March 2025 at £74,741, (£72,851 - 2024).

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	1	-
Other creditors	<u>28,769</u>	<u>2,921</u>
	<u><u>28,770</u></u>	<u><u>2,921</u></u>

10. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/03/2025 there were members.

11. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	317,681	268,505	(174,332)	-	411,854
Conservation Fund	51,819	7,506	-	-	59,325
Education Fund	51,817	7,506	-	-	59,323
	<u>421,317</u>	<u>283,517</u>	<u>(174,332)</u>	<u>-</u>	<u>530,502</u>

Conservation Fund

Conservation Fund

Education Fund

Education Fund

12. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Bottlenose Dolphin Monitoring Project (£102,200)	4,465	102,200	(106,665)	-	-
Bodorgan Project (£86,735)	13,860	86,735	(71,745)	-	28,850
CIBBLiNA Project (£0)	31,647	-	(31,647)	-	-
	<u>49,972</u>	<u>188,935</u>	<u>(210,057)</u>	<u>-</u>	<u>28,850</u>

Bottlenose Dolphin Monitoring Project (£102,200)

A project funded by Natural Resources Wales to undertake monitoring of bottlenose dolphins in Welsh waters in order to assess their conservation status.

Bodorgan Project (£86,735)

A long-term project to develop community based marine management of the seas around South West Anglesey through environmental monitoring, citizen science, stakeholder engagement, education and outreach. This is delivered through our Wellbeing for our Seas project funded from the Landfill Disposals Tax Communities Scheme administered by the Wales Council for Voluntary Action and from the Meyrick Charitable Trust who host the Sea Watch Foundation office and internship programme in Anglesey.

CIBBLiNA Project (£0)

A six year international consortium project to improve monitoring and mitigation of fisheries by catch of protected, endangered and threatened marine species led by the Dutch Ministry of the environment through funding under the EU LIFE programme.

Sea Watch Foundation - The Cetacean Monitoring Unit

**Incoming Resources
for the year ended 31/03/2025**

	2025	2024
	£	£
Incoming resources		
Incoming resources from generated funds		
	<u>15,588</u>	<u>8,616</u>
Charitable Activity		
Donations	154,887	44,899
Merchandise sales	6,934	8,508
Volunteer contributions	28,209	22,870
Adoptions	26,690	23,955
Grants	188,935	206,856
Subscriptions	7,941	10,421
Training course	8,271	-
Consultancy	<u>34,998</u>	<u>72,121</u>
	456,865	389,630
	<u>456,865</u>	<u>389,630</u>
	<u>472,453</u>	<u>398,246</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

**Expenses
for the year ended 31/03/2025**

	2025	2024
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Volunteer Expenses	31,062	21,446
Boat hire	39,433	33,900
Merchandise	12,050	7,099
	<u>82,545</u>	<u>62,445</u>
	<u>82,545</u>	<u>62,445</u>
Charitable Activities		
Insurance	1,794	1,688
Rent	11,708	7,217
Wages & Salaries	170,145	112,248
NIC employer (wages and salaries)	10,458	5,882
Pension contributions	2,359	1,714
On line mapping	10,500	-
Website and Advertising costs	4,515	404
Travel	4,913	4,182
Accountancy fees	3,431	3,367
Consultancy fees	76,374	64,653
Printing, postage, Stationery & office supplies	2,547	5,142
Telephone	2,139	1,285
Bank charges	323	94
Sundry expenses	255	383
Depreciation of equipment	384	384
	<u>301,845</u>	<u>208,643</u>
	<u>384,390</u>	<u>271,088</u>

Accounts

Company registration number: 02671621

Charity registration number: 1013002

Sea Watch Foundation - The Cetacean Monitoring Unit

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

**Andrews & O'Shea Ltd
Optima House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT**

Sea Watch Foundation - The Cetacean Monitoring Unit

Contents

Reference and Administrative Details	1
Trustees Report	2 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Notes to the Financial Statements	16 to 29

Sea Watch Foundation - The Cetacean Monitoring Unit

Reference and Administrative Details

Trustees

Mr C D Speedie - Environmental Consultant (Chair - Resigned 2 November 2024)
Mr A N Osborn - Solicitor (Acting Chair)
Prof G J Pierce - Marine Biologist
Prof J R Turner - University Lecturer
Mr C M Miller - IT Consultant
Ms K-M Davidson - Communications Officer (Resigned 2 November 2024)
Dr J R Boran - University Research Development & Zoologist (retired)
Ms H Parkinson - Pensions Communications Consultant (retired)
Mr G Boyer - Training Consultant
Mr J R M Smith - Treasurer
Mr M E Baines - Biologist
Dr J J Waggitt - University Lecturer (Appointed 2 November 2024)
Ms K E Baker - Environmental Consultant (Appointed 2 November 2024)

Secretary

Dr P G H Evans

Charity Registration Number

1013002

Company Registration Number

02671621

The charity is incorporated in England and Wales.

Registered Office

Optima House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

Independent Examiner

Andrews & O'Shea Ltd
Optima House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

Bankers

Lloyds Bank plc
North Street
Brighton
East Sussex
BX1 1LT

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees Report

Trustees' Report: 2023-24

OBJECTIVES AND ACTIVITIES

Objectives and Aims The principal objectives of the charity are the study, conservation and protection of cetaceans, promoting awareness, education and training, and encouraging direct participation by the public in the study and conservation of cetaceans in the seas around the British Isles. Dedicated research undertaken by Sea Watch staff along with citizen science efforts involve undertaking vessel surveys, land watches, photo-ID, behaviour studies, the reporting of sightings and strandings, and the monitoring of potential conservation threats. Information gained from those studies is disseminated to the wider public through a variety of media – the charity's website, social media, newsletters, reports, articles, scientific publications, press releases, TV and radio interviews, presentations at conferences, workshops and other public meetings. In recent years, we have put emphasis upon trying to bring together our various sources of surveys and sighting data into one single data management system and to develop ways for anyone to be able to query the data and view the results on maps. We have still some way to go before this ambitious project is fulfilled but we are making steady progress.

Information and advice are not only offered to the public but also provided regularly to intergovernmental bodies (notably United Nations Environmental Programme, European Commission, OSPAR, and ICES), as well as to statutory authorities in the UK such as Defra, Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England), national environmental consultative bodies such as CEH, CEFAS, non-governmental environmental organisations (WWF, The Wildlife Trusts, Whale & Dolphin Conservation, HWDT, etc), industry (oil and gas, shipping, fisheries, recreational), and other stakeholders in the marine environment. Various collaborative projects have been undertaken during the year with Bangor, St Andrews and Sheffield Universities, the Centre for Ecology & Hydrology (CEH), and the Centre for Research into Ecological and Environmental Monitoring (CREEM).

Staff Sea Watch's full-time staff comprise the Director (Peter Evans), Monitoring Officer (Katrin Lohrengel), Sightings Officer (Simone Evans), Communications & Outreach Officer (Claudia Afeltra), Scottish Officer (Craig Mackie) and Wellbeing for our Seas Project Lead (Jenny Bond). Staff at Bodorgan, Anglesey were supported by a part-time Research Officer (Ben Murcott) and Education Officer (Elan Jones), along with a team of volunteer interns, and in New Quay, Ceredigion by a volunteer Research Assistant (Thomas Jones), Education & Outreach Assistant (Josi Alpert-Sandler), NWDW Assistant and others that join seasonally through our long-standing internship programme, learning about and participating in marine mammal research and conservation. The Adopt-a-Dolphin scheme continues to bring in some income, thanks to its part-time Administrator, Kirsten Hintner, although its main function remains educational.

Volunteers The work of Sea Watch Foundation has always depended heavily upon the help of a dedicated team of volunteers and students assisting in ongoing research and education projects, as well as data inputting, analysis, and various administrative tasks from Sea Watch offices in England and Wales. Our main field office, Paragon House, in New Quay, West Wales, remained closed throughout the year, as our landlord Ceredigion County Council worked on the building to tackle the serious damp problems we have been encountering over the last few years. This was finally completed and the building reoccupied by us on 1st April 2024. During the summer of 2023, the New Quay staff and interns set up temporary office in other buildings, the charity hosting 29 interns (from the UK, USA, Germany and Poland) during the season, as well as working remotely with a further five young volunteers, with the efforts of several of the latter extending into the winter season. The summer internship programme out of New Quay continues to be run by Sea Watch's Cardigan Bay Monitoring Officer, with the remote volunteers supervised largely by the Sightings Officer and Communications & Outreach Officer.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees Report

Sea Watch benefits greatly also from a network of regional contacts that give their time to promoting the charity's activities in their local area, as well as groups of volunteers around the UK coastline and offshore who regularly observe the seas and report sightings. These form possibly the largest and longest running marine mammal citizen science project of its kind, the network having been first established half a century ago, which has now grown to around 5,000 volunteer observers. Many marine professionals undertake observation effort on behalf of the charity, and to them we are also extremely grateful.

We continue to be blessed with tremendous support from Robin Petch volunteering in the role of Ambassador for Sea Watch, who helped set up our membership scheme and has been running it throughout the year, whilst Hannah Parkinson co-produces our quarterly digital magazine alternating with monthly news bulletins for the membership scheme.

ACHIEVEMENT AND PERFORMANCE

Charitable activities Sea Watch, through its continuing programme of research and monitoring, aims to provide necessary information on changes to the status and distribution of cetacean populations, and the condition of their habitats. This is used to raise awareness of any issues and prompt environmental change to help conserve and protect these vulnerable mammals. In recent years, the charity increasingly has been extending surveys to include seabirds at sea as well.

- Conservation and Protection

Sea Watch continues to work closely with environmental and governing bodies to provide information, data and evidence leading to the better protection and conservation of cetacean populations in British and Irish waters. The organisation provides environmental impact assessments on request, as well as other specialist advice to regulators, management authorities, environmental consultancies, and industry. That advice is generally conveyed through the charity's Director. During 2023-24, he worked closely with the inter-governmental conservation agreement, ASCOBANS, under the United Nations Environmental Programme's Convention on the Conservation of Migratory Species, participating in the Advisory Committee Meeting, hosted by the UN in Bonn in September 2023, with presentations on conservation issues relating to bycatch, North Sea porpoises, and Maritime Spatial Planning, participating in specialist working groups on common dolphins, Baltic harbour porpoise, Iberian harbour porpoise, and recreational craft. He continued serving as Chair of the Steering Group of the international Conservation Plan for the Harbour Porpoise in the North Sea, with a meeting at Zandvoort, The Netherlands in March 2024 to review progress, and Co-Chair of the ASCOBANS-ACCOBAMS Joint Bycatch Working Group with a meeting at the ECS Conference in April 2023. He also chaired two international ASCOBANS workshops reviewing conservation objectives for small cetaceans and setting thresholds for anthropogenic removals.

The Director gave presentations at the annual conference of the European Cetacean Society (April 2023), held in Vigo, Spain, co-chairing two workshops there, one on behalf of the ASCOBANS-ACCOBAMS Joint Bycatch Working Group, and another on management of coastal dolphins, presenting at a third, a joint ACCOBAMS-ASCOBANS workshop on marine debris. He took part in meetings of the ICES Working Group on the Joint Cetacean Data Programme (online, April 2023 and March 2024), Bycatch of Protected Species (Sukkarieta, Spain, September 2023), and Marine Mammal Ecology (Copenhagen, Denmark, February 2024), co-chairing the latter with Sophie Brasseur from the Netherlands, and he participated in a meeting in Copenhagen providing ICES Advice on seabird bycatch risk assessment in offshore Regulatory Areas of the North-East Atlantic Fisheries Council. He also participated in a five-day IUCN workshop to propose Important Marine Mammal Areas (IMMAs) in the North-east Atlantic (Hamburg, Germany, May 2023).

During 2023-24, funded by Natural Resources Wales, Sea Watch continued conservation monitoring of the two Habitats Directive Annex II species, bottlenose dolphin and harbour porpoise, in Cardigan Bay and North Wales through line transect surveys and photo ID.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees Report

Sea Watch continued working on a Marine Scotland Science project led by the Centre for Ecology and Hydrology, to examine cumulative effects of human activities on marine mammals and birds in Scottish waters, and preparing a research paper with Bangor University and the Centre for Research into Ecological and Environmental Monitoring (CREEM) at St Andrews University analysing digital aerial surveys of offshore waters east of Scotland conducted by APEM, on behalf of Marine Scotland.

One of the most exciting developments this year for Sea Watch was the funding of a second field base in Wales, on the Bodorgan Estate in SW Anglesey, through the generous sponsorship of Sir George Meyrick, with the provision of an office and two houses for accommodation, and the purchase of a research vessel, the *Luke Oliver*. This has enabled the charity to set up a second internship programme and to develop a new 'Wellbeing for Our Seas' project aimed at promoting community-based marine management of the neighbouring seas within Caernarfon Bay. Partnerships have been established with several local groups, including the Wildlife Crime Unit of the North Wales Police in order to tackle the issue of increasing disturbance of marine wildlife by recreational vessels by improved public awareness and education.

Throughout the year, Sea Watch has worked closely with the statutory conservation agencies (Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England) on various projects, including, with JNCC, helping to develop a joint cetacean database incorporating data from a variety of contributors and now hosted by ICES; and, with Natural England and the Crown Estate in partnership with Bangor University, advising on priority areas for marine mammal and bird surveys prior to risk assessment, as part of the POSEIDON offshore wind project that started in February 2022.

Environmental Impact Assessments were undertaken in the form of regular at-sea surveys in relation to tidal turbine projects in the Morlais Demonstration Zone west of Holyhead (Anglesey) on behalf of Menter Môn, whilst surveys of the Dee Estuary (Cheshire) that started in 2020 in relation to a port development project were completed in July 2023, on behalf of ABPMer. Most Dee Estuary surveys were undertaken by our Research Officer, Ben Murcott, and voluntary cetacean observers. Between October 2022 and July 2023, 356 km of survey effort was completed resulting in 13 marine mammal sightings. Two marine mammal species were recorded: grey seal and harbour porpoise. Grey seals accounted for 85% of all sightings, the remaining being harbour porpoise. These sightings resulted in average sighting rates of 0.032 sightings/km for grey seals and 0.006 sightings/km for harbour porpoises overall, from the surveys. Marine mammals were only sighted during three of the five surveys that were undertaken in this time span. Harbour porpoises were only sighted during one survey (February 2023) on one of the outer transect lines. Grey seals were sighted on three surveys, and were concentrated around Hilbre Island, as in the previous year.

As noted above, monthly surveys of seabirds and marine mammals were also conducted in collaboration with Bangor University in relation to a tidal turbine project in the Morlais Demonstration Zone west of Holyhead (Anglesey) on behalf of Menter Môn. These continued through the 2023-24 financial year and the results will be summarised in next year's report.

- Scientific research

Sea Watch initiates research projects throughout the UK, with more intensive studies undertaken around the Irish Sea, Hebrides, Northern Scotland, Eastern England and western English Channel, where cetacean populations are currently greatest. Projects are conservation biology research based and include surveys, the development of new monitoring techniques, research into ecology and habitat use, spatial modeling, behavioural studies, and environmental impact studies.

Thirty-three line transect surveys, covering >4,500 km, were undertaken across Cardigan Bay and neighbouring waters. Bottlenose dolphin abundance estimates based on distance sampling for Cardigan Bay SAC resulted in an estimate of 176 (CV = 0.36, 95% Confidence Intervals (CI) = 87-358). Abundance estimates for the Pen Llŷn a'r Sarnau SAC resulted in 172 individuals (CV = 0.474, 95% CI = 82-433). Abundance estimates of bottlenose dolphins based on distance sampling for the wider Cardigan Bay resulted in an estimate of 311 individuals (95%CI = 192-503).

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees Report

Bottlenose dolphin photo-identification data were collected during line transect surveys, dedicated photo-identification surveys, and opportunistic observations from wildlife tour operators. The Sea Watch Foundation catalogue currently holds images of a minimum of 420 individuals (281 well-marked, 125 left side and 139 right side individuals). Capture-Mark-Recapture analysis, assuming an average of proportion of 56.4% of marked individuals in the population, yielded population estimates of 199 individuals (95% CI: 111-195) for Cardigan Bay Special Area of Conservation, and 241 individuals (95% CI: 177-378) for the wider Cardigan Bay. Although there had been a declining trend in this region since 2008-2012, it appears to be stabilizing now.

Simone Evans was appointed to the role of Sightings Officer in April 2023, but went on maternity leave until July. During that period, the former Sightings Officer, Claudia Afeltra, provided valuable support, assisted by the volunteer NWDW Assistant, whilst also addressing communications and outreach aspects as part of her new role.

An atlas of marine mammals and birds of Wales was finalised under contract to Natural Resources Wales in collaboration with Dr James Waggitt, with maps for each of the regular species by season and 5-year time period. Some revisions were made to a second contract awarded to Sea Watch and Bangor University (Dr. Line Cordes), involving population modelling of six marine mammal species (grey seal, minke whale, bottlenose dolphin, common dolphin, Risso's dolphin, and harbour porpoise) in the Irish Sea using a variety of approaches. The aim was to determine the likely impacts of a variety of pressures from human activities including fisheries bycatch, vessel strikes, underwater noise disturbance, and exposure to contaminants.

Sea Watch co-supervised one MSc student (Mathilde Blavier) from Brussels University, and five Bangor University MSc students (Gabriel Holt, Heather Hurley, Eva Poneta, Joshua Smith, and Tobias Swann). Gabriel studied seasonal variation of bottlenose dolphins and the effects of boating in Cardigan Bay; Heather investigated social structure and ecological drivers of Risso's dolphins; Eva examined environmental factors affecting chick diet of guillemots and razorbills at an auk breeding colony; Joshua studied the social structure of Risso's dolphins in Anglesey waters; and Tobias analysed questionnaire surveys determining to what extent wildlife watching trips shape education and perception of conservation. These projects were co-supervised by Sea Watch's Director and the Monitoring Officer.

Research publications during the year involving Sea Watch staff included scientific papers published in collaboration with other bodies, in *Animal Conservation* (south coast of England bottlenose dolphin abundance estimation and vulnerability assessment), and *Frontiers in Conservation Science* (Risso's dolphins in northeast Scotland and the Northern Isles), as well as an Atlas modelling distribution and abundance of cetaceans and seabirds in Wales and surrounding waters, and scientific reports on the monitoring of the bottlenose dolphin population in Wales, for Natural Resources Wales.

- Information

Information materials in the form of fact sheets, posters, videos, CD's, newsletters, study reports and scientific papers are produced along with a regularly updated website with recent sightings, news items, and various other materials for downloading. As part of the Dolphin Adoption scheme, digital newsletters were also produced each month.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees Report

Sea Watch has a long-running UK-wide citizen science programme of dedicated surveys and effort-related sightings, possibly the longest running in Europe having been established by the Director in the early 1970s. Much of the information materials that the charity produces and the various training courses it runs are aimed at increasing the network of observers collecting useful data from both land and at sea. In the past, most casual sightings were submitted via the Sea Watch website through an online recording form whilst effort-related watches are sent through on printed forms or using Excel spreadsheets. Since 2020, however, with the development of a free recording app called *Sea Watcher*, data increasingly are being submitted through this means. The app has species ID keys, images and videos, and guides to observing and recording, facilitating the recording of casual sightings of marine megafauna (cetaceans, seals, sea turtles and sharks) as well as effort related observations made from a vessel, from a land watch, or from a walk along the coast. Each of these has a number of fields recording all the necessary basic details, with pop-up menus to assist. Users can then view the details of their own sightings in tables and on a map, and on a separate map they can view all those submitted to the app. Sightings can be filtered by species and by time period. Throughout the year, the app has undergone a series of improvements, first through a partnership between Sea Watch, IMARDiS (Bangor University), and ORE Catapult, with funding from the European Regional Development Fund, and then linked to an improved database management system with a grant through the Digital Twin of the Ocean (DTO-Bioflow) program whereby Sea Watch makes its long-term database of casual and land-based effort sightings more widely available. Extra species have been added to the app, along with new images and fact files, and work continued to extend the recording area globally, as well as integrating data from Sea Watch's master database and from the web-based online submissions. There remains a key need to improve tools to interrogate past sightings, and to provide the opportunity to view sightings on map overlays of environmental features such as depth, sea surface temperature, substrate type, and plankton fronts, and with human activities such as fishing and ship traffic.

Work on Sea Watch's main website was continued by Katie Baker along with overseeing social media outlets until the end of May 2023 when Claudia took over. The number of sightings posted by the general public has steadily increased, with digital videos and photos frequently submitted to help in the validation of records. Local watchers have contributed greatly to the sightings database using either the online sightings forms or the recording app. There has also been good use made of digital photographs taken by members of the public that have helped us to identify individuals, particularly of bottlenose dolphin, Risso's dolphin and humpback whale.

Overall species trends observed in previous years have persisted, with humpback whales recorded year-round in many parts of the British Isles although most frequently in Scotland, in areas where good numbers of minke whales along with a few fin whales are also found.

The Northern Community of orcas continues to inhabit the waters of northern Scotland mainly from the Moray Firth northwards to the Pentland Firth and around both Shetland and Orkney. John Coe and Aquarius, the two male orcas forming the remaining members of the West Coast Community, were re-sighted several times in the Hebrides as well as in the North Sea off the north-east coast of Scotland.

Bottlenose dolphins were recorded throughout the year along the east coast of England, with regular sightings in Northumberland, Tyneside, and increasingly in North Yorkshire, sometimes in large groups. Whereas several individuals are clearly from the East Coast of Scotland population, some individuals have not been matched but could reflect individuals that have been in the region for a number of years providing additional local recruitment. The South Coast of England bottlenose dolphin population that numbers around forty animals and is usually seen mainly in west Cornwall, appears to be spending more time further east as far as Sussex.

There continue to be relatively few sightings of white-beaked dolphins with those mainly in the central and northern North Sea, although also occurring in summer in the Outer Hebrides and off South-west England, (Cornwall and SW Devon). Atlantic white-sided dolphins are now uncommon in UK waters, primarily only in the Northern Isles and Outer Hebrides reinforcing indications of a general northwards shift since Britain represents the southernmost part of their range.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees Report

Common dolphins, on the other hand, have been seen in good numbers not only in Cornwall and the Hebrides, but also further north in Scotland and east well into the North Sea. Some animals have been recorded in the central North Sea including up rivers in eastern England. In the Irish Sea, the species has also been seen in relatively shallow waters, within Cardigan Bay (West Wales), Caernarfon Bay and around Anglesey (North Wales). Risso's dolphin photo-ID studies by Sea Watch and other groups have revealed long-distance movements within the Irish Sea, and linking the Hebrides, Wales and Cornwall.

Finally, although harbour porpoises are the most widely distributed of species around the British Isles, numbers recorded have declined in parts of the Irish Sea and Bristol Channel.

The network of Sea Watch observers around the UK routinely contributes also to national stranding schemes with their stranding reports.

The extensive photo library continues to expand, serving both the charity's needs and those of a number of educational bodies, environmental and conservation organisations, as well as news media. It also improves in quality, and currently comprises well over ten thousand images of marine mammals and birds, sea turtles and sharks, along with human pressures. During the year, a number of interviews were undertaken for regional and national newspapers, TV and radio, and material provided for various TV programmes.

Since 2013, Sea Watch has organised an annual community event called Orca Watch. It has been held in North Scotland based around Thurso in Caithness during late May or early June lasting nine days (including two weekends). The aim has been to involve the public in undertaking systematic watches from land and from the John O'Groats ferry across the Pentland Firth to Orkney. Although the target species has been the killer whale or orca, observers are encouraged to record all marine mammal species seen. The event has also involved public lectures, school visits, and a beach clean. In 2023, the event was organized from 27 May to 3 June by three volunteers, Christy Judd, Harry Clark, and Juliet Maxted, supported by a Sea Watch staff member, Claudia Afeltra. Seventy-seven volunteer observers from around the UK were recruited to undertake watches in Caithness, Sutherland, and the Northern Isles. They spent a total of 223 hours collecting effort-related data stationed at 195 land watch sites (89 land surveys) and conducted 36 boat surveys. 335 sightings of seven marine mammal species totaling 1,369 individual animals were recorded. A sighting rate of 1.15 animals per hour of watching was recorded.

The charity's major citizen science event, The National Whale and Dolphin Watch, was held for the 22nd year, between 29 July – 6 August 2023 organised by the Sightings Officer, Simone Evans, with help from the Communications Officer, Claudia Afeltra assisted by Kiera McGarvey Sears (on-site) and Iro Tsarmpopoulou-Fokianou (remotely). Almost 1,400 people participated around the UK. Timed watches were undertaken at 113 land watch sites and aboard 25 vessels (totaling 812 hours of effort), all around the British Isles. These resulted in 1,490 cetacean sightings comprising more than 10,000 individuals of 12 species. The average rate of sighting a cetacean from across the British Isles was 0.59 animals per hour of watching, similar to most years but lower than the all-time high in 2022. The National Whale and Dolphin Watch received both national and regional media coverage. Bottlenose dolphins were seen over much of the British Isles, with sightings as far north as the Pentland Firth and Orkney. Notable sightings included several reports of fin whales in various parts of the Inner Hebrides as well as off west Cornwall, long-finned pilot whales off Aberdeen in the northern North Sea, and a possible northern bottlenose whale off the island of Yell in Shetland. Atlantic white-sided dolphins were seen near the Isles of Mull and Coll, and in Hellier, Orkney. Common dolphins were seen in many parts of the British Isles, but mainly off the west coast. However, there were also sightings off St Cyrus and Montrose on the east coast of Scotland and in the central North Sea off Bempton Cliffs in Yorkshire, as well as along the Channel coast of England as far east as Worthing in West Sussex.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees Report

- Education & Outreach

Sea Watch's Dolphin Adoption Scheme Administrator, Kirsten Hintner, has continued running educational sessions with schools and children's groups as well as attending marine festivals in southwest England, and developing several on-line educational materials. The AAD Administrator continues to work with businesses in the southwest of England to support the charity and its work, and continues in her role as Regional Coordinator for SW England (Cornwall and Devon).

Each year, Sea Watch organises school visits, university and community lectures as well as specialist interest workshops and training courses. It also runs an award-winning national Dolphin Adoption scheme aimed at children, which has now been running for sixteen years. A digital newsletter with educational content, photos and links to videos is circulated monthly. The adopted dolphins are individuals from the Cardigan Bay population that Sea Watch is monitoring using photo-ID.

Besides training of the summer interns, weekend courses were run for the wider public in New Quay, and for members of the Wildlife Trusts along the east coast of England, as well as for third year undergraduates and MSc graduates at Bangor University.

Following the creation of a formal membership scheme in 2020, Sea Watch produces a quarterly illustrated Digital Magazine (c. 40pp length) and a monthly News Bulletin with a Sightings Summary, edited by Hannah Parkinson and the Charity's Director. The membership is managed on a Paid Memberships Pro platform by Robin Petch, who instigated this along with marketing through Brevo (formerly called Send in Blue).

The magazine is divided into sections following particular themes: UK Hotspots, Sea Watching Overseas, a Skills Clinic (how to undertake land watches, at-sea surveys, photo-ID, or identify difficult species), a Species Fact File, monthly Sightings Summaries with maps, Conservation Focus (recent news on conservation issues), Sea Watch News, Around the Regions, and People Profiles (either focused on Regional Coordinators, Key Observers, etc, or news of the activities/research of past staff, regional coordinators, and interns).

Sea Watch tries to help keep the public informed by closely working with the media, local and national government, environmental bodies, and industry. The charity was involved in several TV and radio interviews, and newspaper articles. The annual number of visits to Sea Watch's website totalled c. 150,000 for the year. Its social media outlets continue to prove popular (c. 19,200 followers on Facebook, c. 8,000 followers on X (formerly Twitter), and >18,100, of whom c. 5,600 are followers, on Instagram), whilst several of Sea Watch's videos on YouTube have received >2,000 views, some with 13,000 views).

As in previous years, Sea Watch staff gave many lectures during the year in a wide variety of fora within the UK and abroad. They supervised several MSc students, ran training courses, and developed a range of internet-based educational materials – fact sheets, videos, etc. Our collaboration with Yorkshire Wildlife Trust continued. A strong local network of shore watchers has developed in the region, collecting effort-based data from a range of sites within those counties, and now extending northwards to encompass Co. Durham, Cleveland, Tyneside, and Northumberland. These data continue to prove very useful in monitoring cetaceans in coastal waters of eastern England, and the results formed a presentation by the Director at a regional EASTME Conference held in Lincoln in May 2024.

With the closure of Paragon House throughout the year for necessary work by Ceredigion County Council to address structural issues in the building, the visitor centre and education hub that Sea Watch set up with photo displays, audio-visual exhibits, and murals had to remain closed and so education and outreach activities in New Quay were focused upon the pier, Dolphin Spotting Boat Trips, local events and visits to schools. These were led by the Communications & Outreach Officer, Claudia Afeltra, and volunteer Education & Outreach Officer, Josi Alpert-Sandler.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees Report

FINANCIAL REVIEW

The trustees endeavour to maintain a level of reserves equivalent to one year's expenditure in order to safeguard the charity from any changes in its income, expenditure or other unforeseen circumstances. Between 2019 and 2022, the charity faced major financial challenges with limited funds due to the Covid pandemic, the closure of our field office and visitor centre due to persistent damp issues, and a marked reduction in public spending from government. Between 2022 and 2024, Natural Resources Wales has awarded Sea Watch an annual grant for the monitoring of bottlenose dolphins in Welsh waters which has been an enormous help to the charity, and in summer 2023, Sea Watch received funding to establish a second field office at Bodorgan (Anglesey) and develop a marine management programme of research and community outreach. These have enabled the charity recently to build some extra reserves for its development, resulting in the recruitment of additional staff to build capacity and progress urgent and much needed conservation, research and monitoring activities.

We are also extremely grateful to continue to receive a substantial legacy from the late Muriel May Abbot, paid in instalments, whilst Lenni Sykes bequeathed us a generous donation following her death.

Principal funding sources

Sea Watch is very grateful for funding from a number of different bodies. During the year under review, it received funding in particular from:

- UNEP/ASCOBANS
- European Commission
- Natural England
- Natural Resources Wales
- Bangor University
- Wales Council for Voluntary Action
- Meyrick Charitable Trust
- Muriel May Abbot (legacy)
- Lenni Sykes (legacy)
- Joseph Strong Frazer Trust

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 16 December 1991 and registered as a charity on 20 July 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of the Council of Management

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council of Management ("the council").

All members of the Council give their time voluntarily and receive no benefits from the charity.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity. Additionally, new trustees are provided with a background to familiarise themselves with the charity and the context within which it operates. The Charity Commission guide "the Essential Trustee" is distributed to all new trustees.

Risk Management

The Council regularly reviews the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding lead the Council to review and develop its strategic plan. Internal control risks are minimised by the implementation of procedures for all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The trustees have considered the impact of the 2020 Covid pandemic and while there have been short-term financial operational impacts, they do not believe the pandemic will prevent the successful delivery of their charitable aims over the long-term.

Organisational Structure

The council's members meet three times a year and keep in touch at other times by email and/or video conference and are responsible for the strategic direction and policy of the charity. The constitution requires a minimum of 3 members (but typically it has had between 6 and 11).

At present, the Council members are from a variety of professional backgrounds relevant to the work of the charity. The Secretary, who is the Operations Director, also sits on the Council but has no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the Director. The Director is responsible for ensuring that the charity delivers the services specified, operational management of the organization, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Related parties

There are no related parties.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees Report

Responsibilities of the Council

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Council should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Council is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Council

Members of the council who are directors for the purpose of company law and trustees for the purpose of the charity, who served during the year and up to date of this report are set out on page 1.

The report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees on 27/11/24 and signed on its behalf by:

.....AM Osborn.....

Mr A N Osborn - Solicitor (Acting Chair)

Trustee

Sea Watch Foundation - The Cetacean Monitoring Unit

Independent Examiner's Report to the trustees of Sea Watch Foundation - The Cetacean Monitoring Unit

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since Sea Watch Foundation - The Cetacean Monitoring Unit's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

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

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

Andrews, O'Shea Ltd

Optima House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

Date: 9 November 2024

Sea Watch Foundation - The Cetacean Monitoring Unit

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	44,899	-	44,899
Charitable activities	4	137,875	206,855	344,730
Investment income	5	8,616	-	8,616
Total income		<u>191,390</u>	<u>206,855</u>	<u>398,245</u>
Expenditure on:				
Charitable activities	6	<u>(104,526)</u>	<u>(166,561)</u>	<u>(271,087)</u>
Total expenditure		<u>(104,526)</u>	<u>(166,561)</u>	<u>(271,087)</u>
Net income		<u>86,864</u>	<u>40,294</u>	<u>127,158</u>
Net movement in funds		86,864	40,294	127,158
Reconciliation of funds				
Total funds brought forward		<u>334,453</u>	<u>9,678</u>	<u>344,131</u>
Total funds carried forward	19	<u>421,317</u>	<u>49,972</u>	<u>471,289</u>
	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	22,707	-	22,707
Charitable activities	4	199,678	107,700	307,378
Investment income	5	2,937	-	2,937
Total income		<u>225,322</u>	<u>107,700</u>	<u>333,022</u>
Expenditure on:				
Charitable activities	6	<u>(108,017)</u>	<u>(98,022)</u>	<u>(206,039)</u>
Total expenditure		<u>(108,017)</u>	<u>(98,022)</u>	<u>(206,039)</u>
Net income		<u>117,305</u>	<u>9,678</u>	<u>126,983</u>
Net movement in funds		117,305	9,678	126,983
Reconciliation of funds				
Total funds brought forward		<u>217,148</u>	<u>-</u>	<u>217,148</u>
Total funds carried forward	19	<u>334,453</u>	<u>9,678</u>	<u>344,131</u>

The funds breakdown for 2023 is shown in note 19.

The notes on pages 16 to 29 form an integral part of these financial statements.

Sea Watch Foundation - The Cetacean Monitoring Unit

(Registration number: 02671621)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	11	1	1
Tangible assets	12	<u>2,178</u>	<u>2,562</u>
		<u>2,179</u>	<u>2,563</u>
Current assets			
Stocks	13	3,270	2,398
Debtors	14	33,092	862
Investments	15	80,000	80,000
Cash at bank and in hand	16	<u>355,669</u>	<u>261,372</u>
		472,031	344,632
Creditors: Amounts falling due within one year	17	<u>(2,921)</u>	<u>(3,064)</u>
Net current assets		<u>469,110</u>	<u>341,568</u>
Net assets		<u>471,289</u>	<u>344,131</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		49,972	9,678
Unrestricted income funds			
Unrestricted funds		<u>421,317</u>	<u>334,453</u>
Total funds	19	<u>471,289</u>	<u>344,131</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

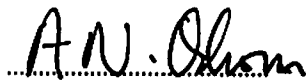
The notes on pages 16 to 29 form an integral part of these financial statements.

Sea Watch Foundation - The Cetacean Monitoring Unit

(Registration number: 02671621)

Balance Sheet as at 31 March 2024

The financial statements on pages 13 to 29 were approved by the trustees, and authorised for issue on ~~29/11/24~~ and signed on their behalf by:



Mr A N Osborn - Solicitor (Acting Chair)
Trustee

The notes on pages 16 to 29 form an integral part of these financial statements.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales. The charity is a private limited company by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Optima House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Sea Watch Foundation - The Cetacean Monitoring Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	20% per annum - straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	15% per annum - straight line basis
Office equipment	15% per annum - straight line basis

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are funds set aside by the trustee's out of unrestricted free reserves to fund the charity's objectives.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	<u>44,899</u>	<u>44,899</u>
Total for 2024	<u>44,899</u>	<u>44,899</u>
Total for 2023	<u>22,707</u>	<u>22,707</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

4 Income from charitable activities

	Unrestricted funds Designated £	Restricted funds £	Total 2024 £	Total 2023 £
Grants	-	206,855	206,855	107,700
Subscriptions	10,421	-	10,421	6,663
Merchandise sales	8,508	-	8,508	8,114
Volunteer contributions	23,956	-	23,956	19,957
Adoptions	22,869	-	22,869	22,835
Consultancy	72,121	-	72,121	138,085
Training	-	-	-	4,025
	<u>137,875</u>	<u>206,855</u>	<u>344,730</u>	<u>307,379</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Investment income

	Unrestricted funds General £	Total funds £
Income from dividends;		
Dividends receivable from other listed investments	7,482	7,482
Interest receivable and similar income;		
Interest receivable on bank deposits	1,134	1,134
Total for 2024	8,616	8,616
Total for 2023	2,937	2,937

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Information technology	404	-	404	1,106
Employee costs	41,458	78,386	119,844	81,827
Office costs	7,368	-	7,368	8,473
Direct premises costs	8,905	-	8,905	5,700
Other costs	10,928	1,119	12,047	13,186
Boat hire	-	33,900	33,900	23,433
Volunteer premises rental	21,446	-	21,446	21,336
Consultancy costs	11,497	53,156	64,653	48,636
	<u>102,006</u>	<u>166,561</u>	<u>268,567</u>	<u>203,697</u>

	Activity undertaken directly £	Activity support costs £	Total 2024 £	Total 2023 £
Information technology	85	319	404	873
Employee costs	118,586	1,258	119,844	64,644
Office costs	1,547	5,821	7,368	6,694
Direct premises costs	1,870	7,035	8,905	4,503
Other costs	2,531	9,516	12,047	10,417
Boat hire	33,900	-	33,900	23,433
Volunteer premises rental	21,446	-	21,446	16,856
Consultancy costs	64,653	-	64,653	38,423
	<u>244,618</u>	<u>23,949</u>	<u>268,567</u>	<u>165,843</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

	Activity undertaken directly £	Activity support costs £	2023 £
Information technology	-	873	873
Employee costs	64,644	-	64,644
Office costs	-	6,694	6,694
Direct premises costs	-	4,503	4,503
Other costs	-	10,417	10,417
Boat hire	23,433	-	23,433
Volunteer premises rental	16,856	-	16,856
Consultancy costs	38,423	-	38,423
	<u>143,356</u>	<u>22,487</u>	<u>165,843</u>

In addition to the expenditure analysed above, there are also governance costs of £2,520 (2023 - £2,340) which relate directly to charitable activities. See note for further details.

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>384</u>	<u>452</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	112,248	78,550
Social security costs	5,882	2,462
Pension costs	1,714	816
	<u>119,844</u>	<u>81,828</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Charitable and fund raising activities	<u>5</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 April 2023	<u>9,500</u>	<u>9,500</u>
At 31 March 2024	<u>9,500</u>	<u>9,500</u>
Amortisation		
At 1 April 2023	<u>9,499</u>	<u>9,499</u>
At 31 March 2024	<u>9,499</u>	<u>9,499</u>
Net book value		
At 31 March 2024	<u>1</u>	<u>1</u>
At 31 March 2023	<u>1</u>	<u>1</u>

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	<u>130,605</u>	<u>130,605</u>
At 31 March 2024	<u>130,605</u>	<u>130,605</u>
Depreciation		
At 1 April 2023	128,043	128,043
Charge for the year	<u>384</u>	<u>384</u>
At 31 March 2024	<u>128,427</u>	<u>128,427</u>
Net book value		
At 31 March 2024	<u>2,178</u>	<u>2,178</u>
At 31 March 2023	<u>2,562</u>	<u>2,562</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Stock

	2024 £	2023 £
Stocks	<u>3,270</u>	<u>2,398</u>

The cost of stock recognised as an expense in the year amounted to £7,099 (2023 - £5,566).

14 Debtors

	2024 £	2023 £
Other debtors	<u>33,092</u>	<u>862</u>

15 Current asset investments

2024
£

Listed investments

Investments having a net book value of £80,000 (31 March 2023: £80,000) are listed on a recognised stock exchange and had a market value of £72,851 at the end of the year (31 March 2023 - £69,540).

16 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>355,669</u>	<u>261,372</u>

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	401	724
Accruals	<u>2,520</u>	<u>2,340</u>
	<u>2,921</u>	<u>3,064</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,714 (2023 - £816).

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General	238,299	183,908	(104,526)	317,681
<i>Designated</i>				
Conservation Fund	48,078	3,741	-	51,819
Education Fund	48,076	3,741	-	51,817
	<u>96,154</u>	<u>7,482</u>	<u>-</u>	<u>103,636</u>
Total unrestricted funds	<u>334,453</u>	<u>191,390</u>	<u>(104,526)</u>	<u>421,317</u>
Restricted funds				
NRW Bottlenose Dolphin Monitoring	9,678	102,200	(107,413)	4,465
Bodorgan Project	-	69,010	(55,150)	13,860
CIBBRiNA Project	<u>-</u>	<u>35,645</u>	<u>(3,998)</u>	<u>31,647</u>
Total restricted funds	<u>9,678</u>	<u>206,855</u>	<u>(166,561)</u>	<u>49,972</u>
Total funds	<u>344,131</u>	<u>398,245</u>	<u>(271,087)</u>	<u>471,289</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General	123,873	222,443	(108,017)	238,299
<i>Designated</i>				
Conservation Fund	46,638	1,440	-	48,078
Education Fund	46,637	1,439	-	48,076
	<u>93,275</u>	<u>2,879</u>	<u>-</u>	<u>96,154</u>
Total unrestricted funds	<u>217,148</u>	<u>225,322</u>	<u>(108,017)</u>	<u>334,453</u>
Restricted				
NRW Bottlenose Dolphin Monitoring	-	102,200	(92,522)	9,678
UK CEH Cumulative Effects Framework	-	3,000	(3,000)	-
NRW Marine Mammal Population Modelling	-	2,500	(2,500)	-
Total restricted funds	<u>-</u>	<u>107,700</u>	<u>(98,022)</u>	<u>9,678</u>
Total funds	<u>217,148</u>	<u>333,022</u>	<u>(206,039)</u>	<u>344,131</u>

Bottlenose Dolphin Monitoring Project (£102,200)

A project funded by Natural Resources Wales to undertake monitoring of bottlenose dolphins in Welsh waters in order to assess their conservation status.

CIBBRiNA Project (£35,645)

A six-year international consortium project to improve monitoring and mitigation of fisheries bycatch of protected, endangered and threatened marine species led by the Dutch Ministry of the Environment through funding under the EU LIFE programme.

Bodorgan Project (£69,010)

A long-term project to develop community-based marine management of the seas around South West Anglesey through environmental monitoring, citizen science, stakeholder engagement, education and outreach. This is delivered through our "Wellbeing for our Seas" project funded from the Landfill Disposals Tax Communities Scheme administered by the Wales Council for Voluntary Action and from the Meyrick Charitable Trust who host the Sea Watch Foundation office and internship programme in Anglesey.

Sea Watch Foundation - The Cetacean Monitoring Unit

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	44,899	22,707
Charitable activities (analysed below)	344,730	307,378
Investment income (analysed below)	8,616	2,937
	<u>398,245</u>	<u>333,022</u>
Total income		
Expenditure on:		
Charitable activities (analysed below)	(271,087)	(206,039)
	<u>(271,087)</u>	<u>(206,039)</u>
Total expenditure		
	<u>127,158</u>	<u>126,983</u>
Net income		
	127,158	126,983
Net movement in funds		
	127,158	126,983
Reconciliation of funds		
Total funds brought forward	344,131	217,148
Total funds carried forward	<u>471,289</u>	<u>344,131</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024 Total £
<i>Governance costs</i>	
Independent examiner's fee	(2,520)
	(2,520)

Accounts

Company registration number: 02671621

Charity registration number: 1013002

Sea Watch Foundation - The Cetacean Monitoring Unit

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Andrews & O'Shea Ltd
XL House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

Sea Watch Foundation - The Cetacean Monitoring Unit

Contents

Reference and Administrative Details	1
Trustees Report	2 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 to 28

Sea Watch Foundation - The Cetacean Monitoring Unit

Reference and Administrative Details

Trustees	Mr C D Speedie - Environmental Consultant (Chair) Mr A N Osborn - Solicitor Prof G J Pierce - Marine Biologist Prof J R Turner - University Lecturer Mr C M Miller - IT Consultant Ms K-M Davidson - Communications Officer Dr J R Boran - University Research Development & Zoologist (retired) Ms H Parkinson - Pensions Communications Consultant (retired) Mr G Boyer - Training Consultant Mr J R M Smith - Treasurer (appointed 30 November 2022) Mr M E Baines - (appointed 30 November 2022)
Secretary	Dr P G H Evans
Charity Registration Number	1013002
Company Registration Number	02671621
	The charity is incorporated in England and Wales.
Registered Office	Optima House Mill Court Spindle Way Crawley West Sussex RH10 1TT
Independent Examiner	Andrews & O'Shea Ltd Optima House Mill Court Spindle Way Crawley West Sussex RH10 1TT
Bankers	Lloyds Bank plc North Street Brighton East Sussex BX1 1LT

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

TRUSTEES REPORT 2022-23

OBJECTIVES AND ACTIVITIES

Objectives and aims The principal objectives of the charity are the study, conservation and protection of cetaceans, promoting awareness, education and training, and encouraging direct participation by the public in the study and conservation of cetaceans in the seas around the British Isles. Dedicated research undertaken by Sea Watch staff along with citizen science efforts involve undertaking vessel surveys, land watches, photo-ID, behaviour studies, the reporting of sightings and strandings, and the monitoring of potential conservation threats. Information gained from those studies is disseminated to the wider public through a variety of media – the charity's website, social media, newsletters, reports, articles, scientific publications, press releases, TV and radio interviews, presentations at conferences, workshops and other public meetings. Information and advice is also provided regularly to intergovernmental bodies (notably United Nations Environmental Programme, European Commission, OSPAR, and ICES), as well as to statutory authorities in the UK (Defra, Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England), national environmental consultative bodies (CEH, CEFAS), non-governmental environmental organisations (WWF, The Wildlife Trusts, Whale & Dolphin Conservation, HWDT, etc), industry (oil and gas, shipping, fisheries, recreational), and other stakeholders in the marine environment. Various collaborative projects have been undertaken during the year with Bangor, St Andrews and Sheffield Universities, the Centre for Ecology & Hydrology (CEH), and the Centre for Research into Ecological and Environmental Monitoring (CREEM).

Volunteers The work of Sea Watch Foundation depends heavily upon the help of a dedicated team of volunteers and students assisting in ongoing research and education projects, as well as data inputting, analysis, and various administrative tasks from its offices in England and Wales. Throughout the year, we were unable to fully occupy our New Quay office due to delays in ongoing work to address serious damp issues that required attention from the landlord, Ceredigion County Council. The result was some disruption to the summer internship programme affecting both staff and interns. Notwithstanding this, the charity hosted 29 interns (from the UK, Ireland, Denmark, USA, Canada, and Australia), and worked remotely with a further 12 young volunteers during summer 2022, with the efforts of several of the latter extending into the winter season. Since Brexit, we have seen a sharp drop in numbers of interns applying from mainland Europe. The summer internship programme continues to be run by Sea Watch's Cardigan Bay Monitoring Officer, with the remote volunteers supervised largely by the Sightings Officer and Education & Outreach Officer.

Sea Watch benefits greatly also from a network of regional contacts that give their time to promoting the charity's activities in their local area, as well as groups of volunteers around the UK coastline and offshore who regularly observe the seas and report sightings. These form the largest and longest running marine mammal citizen science project of its kind, the network having been first established half a century ago, with around 4,000 observers participating. Many marine professionals undertake observation effort on behalf of the charity, and to them we are also extremely grateful.

We continued to be blessed with magnificent support from four long-term volunteers to whom we are extremely grateful: Robin Petch in the role of Ambassador for Sea Watch, who help set up our membership scheme and has been running it throughout the year; Hannah Parkinson, who has been co-producing our quarterly digital magazine alternating with monthly news bulletins for the membership scheme, as well as organising our citizen science event, Orca Watch, in North Scotland in May 2022; Simone Fick who has done sterling work in the role of Database Manager, maintaining and updating our database; and Jamie Smith who has continued as Treasurer, also undertaking all the book keeping as well as production of financial forecasts, for the charity. Both Hannah and Jamie are also trustees of the charity.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

ACHIEVEMENT AND PERFORMANCE

Charitable activities Sea Watch, through its continuing programme of research and monitoring, aims to provide necessary information on changes to the status and distribution of cetacean populations, and the condition of their habitats. This is used to raise awareness of any issues and prompt environmental change to help conserve and protect these vulnerable mammals.

Charitable activities Sea Watch, through its continuing programme of research and monitoring, aims to provide necessary information on changes to the status and distribution of cetacean populations, and the condition of their habitats. This is used to raise awareness of any issues and prompt environmental change to help conserve and protect these vulnerable mammals.

- Conservation and protection

Sea Watch continues to work closely with environmental and governing bodies to provide information, data and evidence leading to the better protection and conservation of cetacean populations in British and Irish waters. The organisation provides environmental impact assessments on request, as well as other specialist advice to regulators, management authorities, environmental consultancies, and industry. That advice is generally conveyed through the charity's Director. During 2022-23, he worked closely with the inter-governmental conservation agreement, ASCOBANS, under the United Nations Environmental Programme's Convention on the Conservation of Migratory Species, participating remotely in the Advisory Committee Meeting, hosted by the UN in September 2022, with presentations on conservation issues relating to bycatch and North Sea porpoises, and in specialist working groups on common dolphins, and resource depletion. He continued serving as Chair of the Steering Group of the international Conservation Plan for the Harbour Porpoise in the North Sea, with an online meeting in February 2023 to review progress, and Co-Chair of the ASCOBANS-ACCOBAMS Joint Bycatch Working Group with an online meeting in August 2022, giving presentations also in the online ASCOBANS meeting on the Conservation Plan for the common dolphin in the North Atlantic in November 2022.

The Director gave presentations on the results of the EC bycatch risk mapping project at the annual conference of the European Cetacean Society (April 2022), hosted by Israel, and on Marine Protected Area management at an ASCOBANS MPA workshop (May - June 2022), hosted by Sweden, both conducted online. He also took part in on-line meetings of the ICES Working Groups on Bycatch of Protected Species (September 2022) and Marine Mammal Ecology (January - February 2023) in Stockholm, co-chairing the latter with Sophie Brasseur from the Netherlands, and participated in a meeting in Copenhagen providing ICES Advice on common dolphin bycatch mitigation.

During 2022-23, Natural Resources Wales contracted Sea Watch to conservation monitoring of the two Habitats Directive Annex II species, bottlenose dolphin and harbour porpoise, in Cardigan Bay and North Wales through line transect survey and photo ID.

Sea Watch completed working on a Marine Scotland Science project led by the Centre for Ecology and Hydrology, to examine cumulative effects of human activities on marine mammals and birds in Scottish waters. This project had been delayed earlier by the Covid epidemic. The charity partnered with the Centre for Research into Ecological and Environmental Monitoring (CREEM) at St Andrews University to undertake an analysis of digital aerial surveys of offshore waters east of Scotland conducted by APEM, on behalf of Marine Scotland. This project started in February 2022 and continued through the summer of 2022.

Sea Watch completed its work as part of an international consortium (with the non-governmental organisations SUBMON, ATECMA and Ecologic), to develop methods for countries to assess the effectiveness of management measures within marine protected areas in the European Union to conserve biodiversity. The project, funded by the European Commission, started in January 2021 and finished in summer 2022. An international workshop was held online in May 2022.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

Throughout the year, Sea Watch worked closely with the statutory conservation agencies (Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England) on various projects, including, with JNCC, helping to develop a joint cetacean database incorporating data from a variety of contributors and now hosted by ICES; and, with Natural England and the Crown Estate in partnership with Bangor University, reviewing gaps in marine mammal and bird survey effort needing attention, as part of the POSEIDON offshore wind project that started in February 2022.

Environmental Impact Assessments in the form of regular at-sea surveys in relation to tidal turbine projects were undertaken in Bardsey Sound west of the Llŷn Peninsula (Gwynedd) on behalf of Nova Innovation, and in the Morlais Demonstration Zone west of Holyhead (Anglesey) on behalf of Menter Môn, whilst surveys of the Dee Estuary (Cheshire) in relation to a port development project were conducted on behalf of ABPMer.

- Scientific research

Sea Watch initiates research projects throughout the UK, with more intensive studies around the Irish Sea, Hebrides, Northern Scotland, Eastern England and the western English Channel, where cetacean populations are currently greatest. Projects are conservation biology research based and include surveys, the development of new monitoring techniques, research into ecology and habitat use, spatial modeling, behavioural studies and environmental impact studies.

Monitoring of bottlenose dolphins in west Wales using photo-identification methods in summer 2022 yielded population estimates, using a robust design model, of 121 individuals (95% CI: 50-291) for Cardigan Bay Special Area of Conservation, and 169 individuals (95% CI: 95-188) for the wider Cardigan Bay. There has been a declining trend in this region since 2008-2012.

Claudia Afeltra took on the role of Sightings Officer in 2022, participating or leading in several of the Dee Estuary surveys as well as some of the surveys in Cardigan Bay, and with funding from the Peoples Trust for Endangered Species completed a major project to update the Cardigan Bay bottlenose dolphin Photo-ID catalogue.

An atlas of marine mammals and birds of Wales was produced under contract to Natural Resources Wales in collaboration with Dr James Waggitt, with maps for each of the regular species by season and 5-year time period. A further contract awarded to Sea Watch and Bangor University (Dr. Line Cordes) was completed, involving population modelling of six marine mammal species (grey seal, minke whale, bottlenose dolphin, common dolphin, Risso's dolphin, and harbour porpoise) in the Irish Sea using a variety of approaches. The aim was to determine the likely impacts of a variety of pressures from human activities including fisheries bycatch, vessel strikes, underwater noise disturbance, and exposure to contaminants.

Sea Watch co-supervised one BSc student from Portsmouth University, Emma Chappell, and four Bangor University MSc students (Noor Elias, Katie Hackett, Georgia Harris, and Chelsea Perrins). Emma studied the spatio-temporal distribution of common dolphin and white-beaked dolphin in UK waters in relation to environmental change; Noor produced an ethogram for the bottlenose dolphin population in Cardigan Bay; Katie examined the movements and ecology of bottlenose dolphins on the east coast of England; Georgia studied humpback whale ecology, movements and distribution; and Chelsea studied habitat use of bottlenose dolphins and their interactions with boat traffic in New Quay Bay. These projects were co-supervised by Sea Watch's Director and the Monitoring Officer.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

Research publications during 2022 involving Sea Watch staff included scientific papers published in *Aquatic Mammals* (bottlenose dolphin bubble bursts as a potential foraging strategy); *Endangered Species Research* (humpback and minke whale entanglements in Scottish creel fisheries), *Journal of Animal Ecology* (effects of spatio-temporal variation in resources and temporal variation in climate on density dependent population growth in seabirds), *Marine Ecology Progress Series* (seabird demographic responses to future climate change scenarios, and implications for offshore renewable energy developments), *Marine Pollution Bulletin* (shipping in the North-east Atlantic in relation to conservation concerns); *Mammalian Biology* (ecology of bottlenose dolphin skin lesions); and *Sustainability* (bottlenose dolphin responses to boat traffic).

- Information

Information materials in the form of fact sheets, posters, videos, CD's, newsletters, study reports and scientific papers are produced along with a regularly updated website with recent sightings, news items, and various other materials for downloading. As part of the Dolphin Adoption scheme, digital newsletters were produced each month.

Sea Watch has a long-running UK-wide citizen science programme of dedicated surveys and effort-related sightings. Much of the information materials that the charity produces and the various training courses it runs are aimed at increasing the network of observers collecting useful data from both land and at sea. Most casual sightings are submitted via the Sea Watch website through an online recording form whereas effort-related watches are sent through on printed forms or using Excel spreadsheets. However, to make it easier for the public to do this, a new free app was developed by Sea Watch in collaboration with Bangor University's SEACAMS in 2020, with species ID keys, images and videos, and guides to observing and recording along with the facility to log both sightings and effort and then view these on a map.

The app allows the recording of casual sightings as well as effort related observations made from a vessel, from a land watch, or from a walk along the coast. Each of these has a number of fields recording all the basic details that one needs, with popup menus to assist. Users can view the details of their own sightings in tables and on a map, and on a separate map they can view all those submitted to the app. Sightings can be filtered by species and by time period. Since the launch in October 2020, the app has undergone a series of improvements, and its use has been increasing widely all around the UK. The app can be downloaded free from the following links:

For Android: <https://play.google.com/store/apps/details?id=uk.ac.bangor.seawatcher>

For iOS: <https://apps.apple.com/us/app/id1528176810#?platform=iphone>

After receiving feedback from observers around the UK, with funding from the European Regional Development Fund, a partnership between Sea Watch, iMarDIS (Bangor University), and ORE Catapult worked on an upgrade to the recording app, adding extra species, images and fact files, extending the recording area well beyond the British Isles, integrating data from Sea Watch's master database and from the web-based online submissions, and improving facilities to interrogate past sightings, with the opportunity to view sightings on map overlays of environmental features such as depth, sea surface temperature, substrate type, and plankton fronts, and with human activities such as fishing and ship traffic.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

The Sea Watch main website along with social media outlets has continued to be developed, whilst the number of sightings posted by the general public has steadily increased, with digital videos and photos frequently submitted to help in the validation of records. Local watchers have contributed greatly to the sightings database using either the online sightings forms or the recording app. There has also been good use made of digital photographs taken by members of the public that have helped us to identify individuals. The trends from previous years have continued, with humpback whales and orcas reported on a regular basis year-round with humpbacks seen all around the British Isles although most frequently in North and West Scotland. Some humpback individuals photographed in Shetland have been matched now with photographs from Ireland, Norway, Cape Verde, Azores and Guadeloupe. The two mature male orcas (John Coe and Aquarius) remaining from the West Coast Community, were re-sighted several times in the Hebrides and in the North Sea off the north-east coast of Scotland. However, the wide-scale ranging movements of those two individuals observed in 2021, were not seen in 2022. Photo-ID matches continued to be made between the Northern Community in Shetland and Orkney, and Iceland. Members of the East Scotland bottlenose dolphin population were recorded throughout the year along the east coast of England, with regular sightings in Northumberland, Tyneside, and North Yorkshire, sometimes in large groups, although some individuals photographed could not be matched with any others from East Scotland. As in recent years, there were relatively few sightings of white-beaked dolphin (mainly in the central and northern North Sea, but also Outer Hebrides and South-west England, with indications of westerly movements out of the traditional habitat of Tor Bay into Cornwall) and Atlantic white-sided dolphin (in the Northern Isles and Outer Hebrides) reflecting earlier evidence of a general northwards range shift. The network of Sea Watch observers around the UK routinely contribute also to national stranding schemes with their stranding reports.

Other aspects of social media were developed during the year, with new videos produced for posting on YouTube, and the charity's newsfeed maintained. The extensive photo library serves both the charity's needs and those of a number of educational bodies, environmental and conservation organisations, and news media. It continues to grow and improve in quality, currently comprising well over ten thousand images of marine mammals and birds, sea turtles and sharks, along with human pressures. During the year, a number of interviews were undertaken for regional and national newspapers, TV and radio. Material was also provided for BBC Springwatch and Autumnwatch.

Since 2013, Sea Watch has organised an annual community event called Orca Watch. It has been held in North Scotland based around Thurso in Caithness during late May or early June and lasts nine days (including two weekends). The aim has been to involve the public in undertaking systematic watches from land and from the John O'Groats ferry across the Pentland Firth to Orkney. Although the target species has been the iconic orca, observers are encouraged to record all marine mammals seen. The event has also involved public lectures, school visits, and a beach clean. In 2022, the event was organized by Hannah Parkinson with help from George Boyer and Claudia Afeltra. Forty-five volunteer observers from Caithness, Sutherland, Orkney and Shetland spent a total of 338 hours collecting effort-related data stationed at 195 land watch sites and conducted 68 boat surveys. 262 sightings of seven marine mammal species totaling 1,043 individual animals were recorded. A sighting rate of 3.08 animals per hour of watching was recorded.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

The charity's major citizen science event, The National Whale and Dolphin Watch, was held for the twenty-first year, between 23rd and 31st July 2022 organised by Sightings Officer, Claudia Afeltra, assisted by Katherine McGregor. Over 750 people participated around the UK. Timed watches were undertaken at 127 land watch sites and aboard 33 vessels (totaling 1,229 hours of effort), all around the British Isles. These resulted in 1,775 cetacean sightings comprising more than 12,050 individuals of 12 species. The average rate of sighting a cetacean from across the British Isles was 0.76 animals per hour of watching, up from all previous years. The National Whale and Dolphin Watch received both national and regional media coverage. Bottlenose dolphins were seen over a large part of the British Isles, the only exception being in the south-east from the Humber to the Isle of Wight. Notable sightings included humpback whales off Orkney, the Outer Hebrides and Co. Kerry in the Republic of Ireland, fin whales in the north Minch and Outer Hebrides, as well as off north Devon, sei whales in the Outer Hebrides and off west Cornwall, long-finned pilot whales off Orkney in the northern North Sea, and a striped dolphin in the western English Channel off south Devon. White-beaked dolphins were seen in Northumberland, off the north coast of Caithness, in the Minches and Sea of Hebrides, off the Mull of Galloway, and in south-east Cornwall. Killer whales or orcas were seen in Shetland, Orkney, and on the north-west coast of Scotland in the north Minch.

Sea Watch's Dolphin Adoption Scheme Administrator has continued running educational sessions with schools and children's groups as well as attending marine festivals in southwest England, and developing several on-line educational materials. The AAD Administrator continues to work with businesses in the south-west of England to support the charity and its work, and has taken on the role of Regional Coordinator for Cornwall.

- Education & Outreach

Each year, Sea Watch organises school visits, university and community lectures as well as specialist interest workshops and training courses. It also runs an award-winning national Dolphin Adoption scheme aimed at children, which has now been running for fifteen years. A digital newsletter with educational content, photos and links to videos is circulated monthly.

Besides training of the summer interns, weekend courses were run for the wider public in New Quay, and for members of the Wildlife Trusts along the east coast of England, as well as for third year undergraduates and MSc graduates at Bangor University.

Following the creation of a formal membership scheme in 2020, Sea Watch produces a quarterly illustrated Digital Magazine (c. 40pp length) and a monthly News Bulletin with a Sightings Summary. The membership is managed by Robin Petch on a Paid Memberships Pro platform, who instigated this along with Send in Blue marketing with help from James Gittins.

The magazine is divided into sections following particular themes: UK Hotspots, Sea Watching Overseas, a Skills Clinic (how to undertake land watches, at-sea surveys, photo-ID, or identify difficult species), a Species Fact File, monthly Sightings Summaries with maps, Conservation Focus (recent news on conservation issues), Sea Watch News, Around the Regions, and People Profiles (either focused on Regional Coordinators, Key Observers, etc, or news of the activities/research of past staff, regional coordinators, and interns).

Sea Watch tries to help keep the public informed by closely working with the media, local and national government, environmental bodies, and industry. The charity was involved in several TV and radio interviews, and newspaper articles. The annual number of visits to Sea Watch's website totaled >165,000 for the year. Its social media outlets continue to prove popular (c. 17,500 followers on Facebook, c. 8,000 followers on Twitter, and >18,100, of whom c. 4,000 are followers on Instagram), whilst several of Sea Watch's videos on YouTube have received >5,000 views, some with 12,000 views.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

As in previous years, Sea Watch staff gave many lectures during the year in a wide variety of fora both within UK and abroad. They supervised several MSc students, ran training courses, and developed a range of internet-based educational materials – fact sheets, videos, etc. Our collaboration with Yorkshire Wildlife Trust continued. A strong local network of shore watchers has developed in the region, collecting effort-based data from a range of sites within those counties, and now extending northwards to encompass Co. Durham, Cleveland, Tyneside, and Northumberland. These data continue to prove very useful in monitoring cetaceans in coastal waters of eastern England.

Following the taking on of the full lease of Paragon House in New Quay, Ceredigion in November 2018, Sea Watch created a new Visitor Centre with photo displays, audio-visual exhibits, and murals along with an educational Dolphin Hub for young people, and a lecture room for Powerpoint presentations and training courses. Major developments of the Visitor Centre took place in Summer 2021 and continued into 2022, led by Communications & Outreach Officer, Katie Baker, and Education Assistants John Scoggins, Ken Manuel, and Katherine McGregor.

FINANCIAL REVIEW

The trustees endeavour to maintain a level of reserves equivalent to one year's expenditure in order to safeguard the charity from any changes in its income, expenditure or other unforeseen circumstances. Over recent years, the charity has faced major financial challenges with limited funds due to the Covid pandemic, the temporary closure of our field office and visitor centre due to persistent damp issues, and a marked reduction in public spending from government. In 2022-23, Natural Resources Wales awarded Sea Watch a grant for the monitoring of bottlenose dolphins in Welsh waters which has been an enormous help to the charity. This, together with other new funding recently received has permitted the charity to build up some extra reserves designated to cover development of the charity necessitating the recruitment of additional staff in the near future to build capacity and progress urgent and much needed conservation, research and monitoring activities. This will allow us to run an effective education and outreach visitor centre, equip our website with more interactive tools to help the public learn about Britain's sea mammals, and develop our research and monitoring programmes.

We are also extremely grateful to receive a substantial legacy from the late Muriel May Abbot, to be paid in instalments.

Sea Watch's full-time staff comprise the Director (Peter Evans), Sightings Officer (Claudia Afeltra), Monitoring Officer (Katrin Lohrengel), and Education & Outreach Officer (Katie Baker). The latter three officers are based in New Quay along with a Research Assistant, Education Assistant, and students and volunteers that join seasonally through our long-standing internship programme, learning about and participating in marine mammal research and conservation. The Adopt-a-Dolphin scheme continues to bring in some income, thanks to its part-time Administrator, Kirsten Hintner, although its main function remains educational.

Principal funding sources

Sea Watch is very grateful for funding from a number of different bodies. During the year under review, it received funding in particular from:

- UNEP/ASCOBANS
- European Commission
- Centre for Ecology and Hydrology
- HR Wallingford
- Joint Nature Conservation Committee
- Marine Scotland
- Natural England

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

- Natural Resources Wales
- Bangor University
- Muriel May Abbot (legacy)
- Joseph Strong Frazer Trust
- Nova Innovation
- ABPMer
- Caithness & North Sutherland Fund

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organization is a charitable company limited by guarantee, incorporated on 16 December 1991 and registered as a charity on 20 July 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of the Council of Management

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council of Management ("the council").

All members of the Council give their time voluntarily and receive no benefits from the charity.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity. Additionally, new trustees are provided with a background to familiarise themselves with the charity and the context within which it operates. The Charity Commission guide "the Essential Trustee" is distributed to all new trustees.

Risk Management

The Council regularly reviews the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding lead the Council to review and develop its strategic plan. Internal control risks are minimised by the implementation of procedures for all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The trustees have considered the impact of the 2020 Covid pandemic and while there has been short term financial operational impacts, they do not believe the pandemic will prevent the successful delivery of their charitable aims over the long-term.

Organisational Structure

The council's members meet times a year and keep in touch at other times by email and/or video conference and are responsible for the strategic direction and policy of the charity. The constitution requires a minimum of 3 members (but typically it has had between 6 and 11).

At present the Council members are from a variety of professional backgrounds relevant to the work of the charity. The Secretary, who is the Operations Director, also sits on the Council but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Director. The Director is responsible for ensuring that the charity delivers the services specified, operational management of the organization, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

Related parties

There are no related parties.

Responsibilities of the Council

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Council should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Council is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Council

Members of the council who are directors for the purpose of company law and trustees for the purpose of the charity, who served during the year and up to date of this report are set out on page 1.

The report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees on.....and signed on its behalf by:

.....

Mr C D Speedie – Environmental Consultant (Chair)

Trustee

Sea Watch Foundation - The Cetacean Monitoring Unit

Independent Examiner's Report to the trustees of Sea Watch Foundation - The Cetacean Monitoring Unit

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since Sea Watch Foundation - The Cetacean Monitoring Unit's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

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

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

.....

Optima House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

Date:.....

Sea Watch Foundation - The Cetacean Monitoring Unit

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	22,707	-	22,707
Charitable activities	4	199,678	107,700	307,378
Investment income	5	2,937	-	2,937
Total income		225,322	107,700	333,022
Expenditure on:				
Raising funds	6	(37,855)	-	(37,855)
Charitable activities	7	(70,162)	(98,022)	(168,184)
Total expenditure		(108,017)	(98,022)	(206,039)
Net income		117,305	9,678	126,983
Net movement in funds		117,305	9,678	126,983
Reconciliation of funds				
Total funds brought forward		217,148	-	217,148
Total funds carried forward	19	334,453	9,678	344,131
	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	30,416	-	30,416
Charitable activities	4	112,059	35,283	147,342
Investment income	5	2,158	-	2,158
Total income		144,633	35,283	179,916
Expenditure on:				
Raising funds	6	(20,816)	-	(20,816)
Charitable activities	7	(74,364)	(35,283)	(109,647)
Total expenditure		(95,180)	(35,283)	(130,463)
Net income		49,453	-	49,453
Net movement in funds		49,453	-	49,453
Reconciliation of funds				
Total funds brought forward		167,695	-	167,695
Total funds carried forward	19	217,148	-	217,148

The funds breakdown for 2022 is shown in note 19.

The notes on pages 15 to 28 form an integral part of these financial statements.

Sea Watch Foundation - The Cetacean Monitoring Unit

(Registration number: 02671621) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	12	1	1
Tangible assets	13	<u>2,562</u>	<u>3,014</u>
		<u>2,563</u>	<u>3,015</u>
Current assets			
Stocks	14	2,398	2,587
Debtors	15	862	-
Investments	16	80,000	80,000
Cash at bank and in hand	17	<u>261,372</u>	<u>157,215</u>
		344,632	239,802
Creditors: Amounts falling due within one year	18	<u>(3,064)</u>	<u>(25,669)</u>
Net current assets		<u>341,568</u>	<u>214,133</u>
Net assets		<u>344,131</u>	<u>217,148</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		9,678	-
Unrestricted income funds			
Unrestricted funds		<u>334,453</u>	<u>217,148</u>
Total funds	19	<u>344,131</u>	<u>217,148</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 13 to 28 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr C D Speedie - Environmental Consultant (Chair)
Trustee

The notes on pages 15 to 28 form an integral part of these financial statements.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Optima House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Sea Watch Foundation - The Cetacean Monitoring Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	20% per annum - straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	15% per annum - straight line basis
Office equipment	15% per annum - straight line basis

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are funds set aside by the trustee's out of unrestricted free reserves to fund the charity's objectives.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	22,707	22,707
Total for 2023	22,707	22,707
Total for 2022	30,416	30,416

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants	-	107,700	107,700	35,283
Subscriptions	6,663	-	6,663	7,881
Merchandise sales	8,114	-	8,114	1,487
Volunteer contributions	19,957	-	19,957	17,460
Adoptions	22,835	-	22,835	26,816
Consultancy	138,085	-	138,085	53,338
Training	4,025	-	4,025	4,695
Legacies	17,040	-	17,040	15,000
Sundries	-	-	-	382
Donations	5,666	-	5,666	15,416
	<u>222,385</u>	<u>107,700</u>	<u>330,085</u>	<u>177,758</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Investment income

	Unrestricted funds General £	Total funds £
Income from dividends;		
Dividends receivable from other listed investments	2,879	2,879
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>58</u>	<u>58</u>
Total for 2023	<u><u>2,937</u></u>	<u><u>2,937</u></u>
Total for 2022	<u><u>2,158</u></u>	<u><u>2,158</u></u>

6 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total 2023 £	Total 2022 £
Other costs of generating funds	<u><u>18,984</u></u>	<u><u>18,871</u></u>	<u><u>37,855</u></u>	<u><u>20,816</u></u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Information technology	1,106	-	1,106	796
Employee costs	36,327	45,500	81,827	62,791
Office costs	4,686	3,787	8,473	1,713
Direct premises costs	2,700	3,000	5,700	7,332
Other costs	8,884	4,302	13,186	2,844
Boat hire	-	23,433	23,433	-
Volunteer premises rental	16,336	5,000	21,336	11,359
Consultancy costs	35,636	13,000	48,636	20,652
	<u>105,675</u>	<u>98,022</u>	<u>203,697</u>	<u>107,487</u>

	Activity undertaken directly £	Activity support costs £	Total 2023 £	Total 2022 £
Information technology	-	873	873	796
Employee costs	64,644	-	64,644	62,791
Office costs	-	6,694	6,694	1,713
Direct premises costs	-	4,503	4,503	7,332
Other costs	-	10,417	10,417	2,844
Boat hire	23,433	-	23,433	-
Volunteer premises rental	16,856	-	16,856	11,359
Consultancy costs	38,423	-	38,423	20,652
	<u>143,356</u>	<u>22,487</u>	<u>165,843</u>	<u>107,487</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

	Activity undertaken directly £	Activity support costs £	2022 £
Information technology	-	796	796
Employee costs	62,791	-	62,791
Office costs	-	1,713	1,713
Direct premises costs	-	7,332	7,332
Other costs	-	2,844	2,844
Volunteer premises rental	11,359	-	11,359
Consultancy costs	20,652	-	20,652
	<u>94,802</u>	<u>12,685</u>	<u>107,487</u>

In addition to the expenditure analysed above, there are also governance costs of £2,340 (2022 - £2,160) which relate directly to charitable activities. See note for further details.

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>452</u>	<u>1,004</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	40,695	46,736
Social security costs	2,462	1,746
Pension costs	816	726
	<u>43,973</u>	<u>49,208</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable and fund raising activities	<u>4</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

12 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 April 2022	9,500	9,500
At 31 March 2023	9,500	9,500
Amortisation		
At 1 April 2022	9,499	9,499
At 31 March 2023	9,499	9,499
Net book value		
At 31 March 2023	1	1
At 31 March 2022	1	1

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	130,605	130,605
At 31 March 2023	130,605	130,605
Depreciation		
At 1 April 2022	127,591	127,591
Charge for the year	452	452
At 31 March 2023	128,043	128,043
Net book value		
At 31 March 2023	2,562	2,562
At 31 March 2022	3,014	3,014

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Stock

	2023 £	2022 £
Stocks	<u>2,398</u>	<u>2,587</u>

The cost of stock recognised as an expense in the year amounted to £5,525 (2022 - £905).

15 Debtors

2023
£

16 Current asset investments

2023
£

Listed investments

Investments having a net book value of £80,000 (31 March 2022: £80,000) are listed on a recognised stock exchange and had a market value of £69,540 at the end of the year (31 March 2022 - £74,001).

17 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>261,372</u>	<u>157,215</u>

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	921
Other creditors	724	15,741
Accruals	<u>2,340</u>	<u>9,007</u>
	<u>3,064</u>	<u>25,669</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General	123,873	222,443	(108,017)	238,299
<i>Designated</i>				
Conservation Fund	46,638	1,440	-	48,078
Education Fund	46,637	1,439	-	48,076
	<u>93,275</u>	<u>2,879</u>	<u>-</u>	<u>96,154</u>
Total unrestricted funds	<u>217,148</u>	<u>225,322</u>	<u>(108,017)</u>	<u>334,453</u>
Restricted funds				
NRW Bottlenose Dolphin Monitoring	-	102,200	(92,522)	9,678
UK CEH Cumulative Effects Framework	-	3,000	(3,000)	-
NRW Marine Mammal Population Modelling	-	2,500	(2,500)	-
Total restricted funds	<u>-</u>	<u>107,700</u>	<u>(98,022)</u>	<u>9,678</u>
Total funds	<u><u>217,148</u></u>	<u><u>333,022</u></u>	<u><u>(206,039)</u></u>	<u><u>344,131</u></u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General	76,575	142,478	(95,180)	123,873
<i>Designated</i>				
Conservation Fund	45,560	1,078	-	46,638
Education Fund	45,560	1,077	-	46,637
	<u>91,120</u>	<u>2,155</u>	<u>-</u>	<u>93,275</u>
Total unrestricted funds	<u>167,695</u>	<u>144,633</u>	<u>(95,180)</u>	<u>217,148</u>
Restricted				
United Nations Environmental Programme / ASCOBANS	-	10,333	(10,333)	-
NRW Marine Mammal & Bird Atlas	-	4,750	(4,750)	-
Nature Scotland	-	5,200	(5,200)	-
NRW Marine Mammal Population Modelling	-	15,000	(15,000)	-
Total restricted funds	<u>-</u>	<u>35,283</u>	<u>(35,283)</u>	<u>-</u>
Total funds	<u>167,695</u>	<u>179,916</u>	<u>(130,463)</u>	<u>217,148</u>

NRW Bottlenose Dolphin Monitoring (£102,200)

Project funded by Natural Resources Wales to undertake monitoring of bottlenose dolphins in Welsh waters in order to assess their conservation status.

UK CEH Cumulative Effects Framework (£3,000)

Project funded by Marine Scotland through the UK Centre for Ecology & Hydrology to develop a framework for assessing the cumulative effects of human pressures upon marine mammals and birds.

NRW Marine Mammal Population Modelling (£2,500)

Project funded by Natural Resources Wales and undertaken in collaboration with Dr Line Cordes (Bangor University), to examine the results of anthropogenic pressures upon six marine mammal species in the Irish Sea using a variety of population models.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2023

20 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Intangible fixed assets	1	1
Tangible fixed assets	2,562	2,562
Current assets	343,770	343,770
Current liabilities	<u>(3,064)</u>	<u>(3,064)</u>
Total net assets	<u>343,269</u>	<u>343,269</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	22,707	30,416
Charitable activities (analysed below)	307,378	147,342
Investment income (analysed below)	2,937	2,158
	<u>333,022</u>	<u>179,916</u>
Total income		
	<u>333,022</u>	<u>179,916</u>
Expenditure on:		
Raising funds (analysed below)	(37,855)	(20,816)
Charitable activities (analysed below)	(168,184)	(109,647)
	<u>(206,039)</u>	<u>(130,463)</u>
Total expenditure		
	<u>(206,039)</u>	<u>(130,463)</u>
Net income		
	<u>126,983</u>	<u>49,453</u>
Net movement in funds		
	126,983	49,453
Reconciliation of funds		
Total funds brought forward	<u>217,148</u>	<u>167,695</u>
Total funds carried forward	<u><u>344,131</u></u>	<u><u>217,148</u></u>

This page does not form part of the statutory financial statements.

Sea Watch Foundation - The Cetacean Monitoring Unit

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	<u>2023</u> <u>Total</u> <u>£</u>
<i>Governance costs</i>	
Independent examiner's fee	<u>(2,340)</u>
	<u><u>(2,340)</u></u>

Accounts

Company registration number: 02671621

Charity registration number: 1013002

Sea Watch Foundation - The Cetacean Monitoring Unit

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Andrews & O'Shea Ltd
XL House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

Sea Watch Foundation - The Cetacean Monitoring Unit

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 27

Sea Watch Foundation - The Cetacean Monitoring Unit

Reference and Administrative Details

Trustees	Mr C D Speedie - Environmental Consultant (Chair) Mr A N Osborn - Solicitor Prof G J Pierce - Marine Biologist Prof J R Turner - University Lecturer Mr C M Miller - IT Consultant Ms K-M Davidson - Communications Officer Ms C M Ching - School Business Manager (resigned 18 December 2021) Dr J R Boran - University Research Development & Zoologist (retired) (appointed 18 December 2021) Ms H Parkinson - Pensions Communications Consultant (retired) (appointed 18 December 2021) Mr G Boyer - Training Consultant (appointed 18 December 2021)
Secretary	Dr P G H Evans
Principal Office	Ewyn y Don Bull Bay Amlwch Anglesey LL68 9SD
Registered Office	XL House Mill Court Spindle Way Crawley West Sussex RH10 1TT The charity is incorporated in England and Wales.
Company Registration Number	02671621
Charity Registration Number	1013002
Bankers	Lloyds Bank plc North Street Brighton East Sussex BX1 1LT
Independent Examiner	Andrews & O'Shea Ltd XL House Mill Court Spindle Way Crawley West Sussex RH10 1TT

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

TRUSTEES REPORT 2021-22

OBJECTIVES AND ACTIVITIES

Objectives and aims The principal objectives of the charity are the study, conservation and protection of cetaceans, promoting awareness, education and training, and encouraging direct participation by the public in the study and conservation of cetaceans in the seas around the British Isles. Dedicated research undertaken by Sea Watch staff along with citizen science efforts involve undertaking vessel surveys, land watches, photo-ID, behaviour studies, the reporting of sightings and strandings, and the monitoring of potential conservation threats. Information gained from those studies is disseminated to the wider public through a variety of media – the charity's website, social media, newsletters, reports, articles, scientific publications, press releases, TV and radio interviews, presentations at conferences, workshops and other public meetings. Information and advice is also provided regularly to intergovernmental bodies (notably United Nations Environmental Programme, European Commission, OSPAR, and ICES), as well as to statutory authorities in the UK (Defra, Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England), national environmental consultative bodies (CEH, CEFAS), non-governmental environmental organisations (WWF, The Wildlife Trusts, Whale & Dolphin Conservation, HWDT, etc), industry (oil and gas, shipping, fisheries, recreational), and other stakeholders in the marine environment.

Volunteers As always, the work of Sea Watch Foundation depends heavily upon the help of a dedicated team of volunteers and students assisting in ongoing research and education projects, as well as data inputting, analysis, and various administrative tasks from its offices in England and Wales. Although the relaxation of COVID restrictions enabled us to re-open the New Quay office in May, we were forced to close it again in August due to serious damp issues that required attention from the landlord, Ceredigion County Council. This caused some disruption to the summer internship programme. Despite this, the charity hosted 24 interns and worked remotely with a further 36 young volunteers during summer 2021, with the efforts of several of the latter extending into the winter season. The summer internship programme is run by Sea Watch's Cardigan Bay Monitoring Officer, whilst the remote volunteers were largely supervised by the Sightings Officer.

Sea Watch also benefits from a network of regional contacts that give their time to promoting the charity's activities in their local area, as well as groups of volunteers around the UK coastline and offshore who regularly observe the seas and report sightings. These form the largest and longest running marine mammal citizen science project of its kind, the network having been first established half a century ago with around 4,000 observers participating. Many marine professionals undertake observation effort on behalf of the charity, and to them we are also extremely grateful.

We have had tremendous voluntary support from four persons in particular to whom we are extremely grateful: Robin Petch, who continued in the role of Ambassador for Sea Watch, and has been running our new membership scheme throughout the year; Hannah Parkinson, who has been co-producing our quarterly digital magazine alternating with monthly news bulletins for the membership scheme, as well as organising our citizen science event, Orca Watch, in North Scotland in May 2021 and then, following the lifting of COVID restrictions, planning for the return to a physical event in May 2022; Simone Fick who has done absolutely sterling work in the role of Database Manager, maintaining and updating our database; and Jamie Smith who has continued as Treasurer, also undertaking all the book keeping as well as production of financial forecasts, for the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities Sea Watch, through its continuing programme of research and monitoring, aims to provide necessary information on changes to the status and distribution of cetacean populations, and the condition of their habitats. This is used to raise awareness of any issues and prompt environmental change to help conserve and protect these vulnerable mammals.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

- Conservation and protection

Sea Watch has long worked closely with environmental and governing bodies to provide information, data and evidence leading to the better protection and conservation of cetacean populations in British and Irish waters. It provides environmental impact assessments on request, as well as other specialist advice to regulators, management authorities, environmental consultancies, and industry. That advice is generally conveyed through the charity's Director. During 2021-22, he worked closely with the inter- governmental conservation agreement, ASCOBANS, under the United Nations Environmental Programme's Convention on the Conservation of Migratory Species, participating remotely in the Advisory Committee Meeting, hosted by the UN in November 2021, with presentations on conservation issues relating to bycatch and North Sea porpoises, and in specialist working groups on common dolphins, and beaked whales. He continued serving as Chair of the Steering Group of the international Conservation Plan for the Harbour Porpoise in the North Sea, with an online meeting in January 2022 to review progress, participating also in the online Jastarnia Group meeting for porpoises in the Baltic Proper and the western Baltic, Belt Sea and Kattegat in March 2022.

The Director gave a presentation on cetacean bycatch at the online meeting of the North-east Atlantic Regional Coordination Groups in June 2021, participating also in the NAMMCO bycatch group meeting in October 2021. He gave presentations on the results of the EC bycatch risk mapping project at the annual conference of the European Cetacean Society (April 2021), hosted by Israel, and on Marine Protected Area management at an ASCOBANS MPA workshop (May - June 2021), hosted by Sweden, both conducted online. He also took part in on-line meetings of the ICES Working Groups on Bycatch of Protected Species (September – October 2021) and Marine Mammal Ecology (February – March 2022), co-chairing the latter with Sophie Brasseur from the Netherlands.

Conservation monitoring of the two Habitats Directive Annex II species, bottlenose dolphin and harbour porpoise, which Sea Watch has routinely conducted in Welsh waters (through line transect survey and photo ID), continued in summer 2021 but with reduced effort due to financial constraints (Sea Watch has had to self-fund this).

Sea Watch continued its participation in a Marine Scotland project led by the Centre for Ecology and Hydrology, to examine cumulative effects of human activities on marine mammals and birds in Scottish waters. Due to COVID, the start of this project had been delayed, and was extended into 2022. The charity also joined forces with the Centre for Research into Ecological and Environmental Monitoring (CREEM) at St Andrews University to undertake an analysis of digital aerial surveys of offshore waters east of Scotland conducted by APEM, on behalf of Marine Scotland. This project started in February 2022 and is due to be completed later in the summer.

Sea Watch also continued its work as part of an international consortium (with the non-governmental organisations SUBMON, ATECMA and Ecologic), to develop methods for countries to assess the effectiveness of management measures within marine protected areas in the European Union to conserve biodiversity. The project, funded by the European Commission, started in January 2021 and is due to finish in summer 2022. An international workshop was held online in October 2021.

Throughout the year, Sea Watch worked closely with the statutory conservation agencies (Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England) on various projects, including, with JNCC, investigating ways to develop a joint cetacean database incorporating data from a variety of contributors and hosting to be provided by ICES; and, with Natural England, the Crown Estate in partnership with Bangor University, reviewing gaps in marine mammal and bird survey effort needing attention, as part of the POSEIDON offshore wind project that started in February 2022.

Environmental Impact Assessments were undertaken on behalf of government, various consultancies and the energy industry for areas in the central North Sea, North-east Scotland, and off the coast of North Wales.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

- Scientific research

Sea Watch initiates research projects throughout the UK, with more intensive studies around the Irish Sea, Hebrides, Northern Scotland, Eastern England and the western English Channel, where cetacean populations are currently greatest. Projects are conservation biology research based and include surveys, the development of new monitoring techniques, research into ecology and habitat use, spatial modeling, behavioural studies and environmental impact studies.

Robust population estimates for bottlenose dolphins and harbour porpoises in the Special Areas of Conservation within Cardigan Bay and environs were not possible in 2021, due to the enforced reduction in field surveys there. However, regular surveys were undertaken throughout the year in the Dee Estuary on behalf of ABPMer, and in Bardsey Sound west of the Llŷn Peninsula, on behalf of Nova Innovation.

Claudia Afeltra, the Research Assistant in summer 2019, continued in that role in summer 2021. She led several of the Dee Estuary surveys, and with funding from the Peoples Trust for Endangered Species, undertook a major project to develop and analyse the Cardigan Bay bottlenose dolphin Photo-ID catalogue.

During 2021, Sea Watch undertook a contract on behalf of the European Commission's DG Environment, mapping fishing effort by country, season, year and gear type and overlapping this with mapped density distributions for 12 species of cetaceans and 13 seabird species in the European Atlantic (including North Sea). The purpose was to identify areas and times of high bycatch risk so that countries can take more targeted and cost-effective monitoring and mitigation actions. The results were published by the European Commission in May 2021.

Natural Resources Wales contracted Sea Watch in collaboration with James Waggitt, to produce an atlas of marine mammals and birds of Wales, with maps for each of the regular species by season and 5-year time period. A further contract was awarded to Sea Watch and Bangor University (Dr. Line Cordes) to undertake population modelling of six marine mammal species (grey seal, minke whale, bottlenose dolphin, common dolphin, Risso's dolphin, and harbour porpoise) in the Irish Sea using a variety of approaches. The aim was to determine the likely impacts of a variety of pressures from human activities (for example, bycatch, vessel strike, noise disturbance, pollutants). The work on these started in November 2020 and, following some additional work requested, was completed in March 2022.

Sea Watch co-supervised six Bangor University MSc students (Elliot Grundy, Leonie Lepple, Diksha Mandlik, Rhiannon Mason, Matthew Saunders, and Sophie Thomson). With some lifting of Covid restrictions, some of these were able to involve fieldwork. Elliot examined interactions between speed craft and harbor porpoises at Point Lynas, north Anglesey; Leonie analysed porpoise survey data from three areas in the Irish Sea, each with different environmental characteristics to determine the ecological drivers determining spatio-temporal variations in abundance; Diksha developed a photo-ID catalogue for Risso's dolphins in Wales in order to study the ecology, site fidelity and movements of the species; Rhiannon studies diurnal patterns of behaviour in bottlenose dolphins within Cardigan Bay; Matthew Saunders continued his Masters producing risk maps for harbour porpoise in the presence of concentrations of five contaminants (Mercury, Lead, Cadmium, Polycyclic Aromatic Hydrocarbons, and Polychlorinated Biphenyls) in Northwest European shelf seas; and Sophie Thomson analysed drivers of temporal change in social networks of bottlenose dolphins in Cardigan Bay. These projects were co-supervised by Sea Watch's Director, the Sightings Officer and/or Monitoring Officer, some in conjunction with Dr. James Waggitt.

Research publications involving Sea Watch staff included scientific papers published or under review in *Frontiers in Marine Science* (role of climate, oceanography and prey in common dolphin), *Sustainability* (bottlenose dolphin responses to boat traffic), *Marine Ecology Progress Series* (seabird demographic responses to future climate change scenarios, and implications for offshore renewable energy developments), *Mammalian Biology* (the ecology of bottlenose dolphin skin lesions) and *Marine Policy* (implications of new technical regulations for cetacean bycatch in Europe).

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

- Information

Information materials in the form of fact sheets, posters, videos, CD's, newsletters, study reports and scientific papers are produced along with a regularly updated website with recent sightings, news items, and various other materials for downloading. As part of the Dolphin Adoption scheme, digital newsletters were produced each month,

Sea Watch has a long-running UK-wide citizen science programme of dedicated surveys and effort-related sightings. Much of the information materials that the charity produces and the various training courses it runs are aimed at increasing the network of observers collecting useful data from both land and at sea. To facilitate recording, in 2020 Sea Watch teamed up with Bangor University's SEACAMS to develop a new free app with species ID keys, images and videos, and guides to observing and recording along with the facility to log both sightings and effort and then view these on a map.

The app allows the recording of casual sightings as well as effort related observations made from a vessel, from a land watch, or from a walk along the coast. Each of these has a number of fields recording all the basic details that one needs, with popup menus to assist.

Users can view the details of their own sightings in tables and on a map, and on a separate map they can view all those submitted to the app. Sightings can be filtered by species and by time period. The app, launched in October 2020, has undergone a series of improvements, and its use has been increasing widely all around the UK. The app can be downloaded free.

Links to the app are:

Android download: <https://play.google.com/store/apps/details?id=uk.ac.bangor.seawatcher>

iOS download:

<https://apps.apple.com/us/app/id1528176810#?platform=iphone>

The Sea Watch main website along with social media outlets has continued to be developed, whilst the number of sightings posted by the general public has steadily increased, with digital videos and photos frequently submitted to help in the validation of records. Local watchers have contributed greatly to the sightings database using either the online sightings forms or the recording app. There has also been good use made of digital photographs taken by members of the public that have helped us to identify individuals. The trends from previous years have continued, with humpback whales and orcas reported on a regular basis year-round with humpbacks seen all around the British Isles though most frequently in North and West Scotland. The two mature males (John Coe and Aquarius) remaining from the West Coast Community, ranged across large areas in 2021, being seen not only in the Hebrides but off Penzance in Cornwall, in the Dover Strait, and in the North Sea off St Abbs Head. Photo-ID matches were also made between the Northern Community in Shetland and Orkney and Iceland, whilst Norwegian animals were confirmed for the first time in the Hebrides. Members of the East Scotland bottlenose dolphin population continued to be recorded throughout the year along the east coast of England, with regular sightings in Northumberland, Tyneside, and North Yorkshire, sometimes in large groups estimated to account for 20% of the population that in the 1990s was more or less confined to the Greater Moray Firth. By contrast, sightings of white-beaked dolphin and Atlantic white-sided dolphin have decreased overall, in line with other evidence of a general northwards range shift. The network of Sea Watch observers around the UK routinely contribute also to national stranding schemes with their stranding reports.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

Other aspects of social media were developed during the year, with new videos produced for posting on YouTube, and the charity's newsfeed maintained. The extensive photo library serves both the charity's needs and those of a number of educational bodies, environmental and conservation organisations, and news media. It currently comprises more than ten thousand high quality images of marine mammals and birds, along with human pressures. During the year, a number of interviews were undertaken for regional and national newspapers, TV and radio. Television programmes involving Sea Watch included Risso's dolphins in Anglesey with Iolo Williams (BBC One), surveys in Cardigan Bay with Chris Packham (BBC One) and as part of a Channel Four programme about Wales, and interviews with Tammy & Jason Lewis who circumnavigated Wales in a paddle boat to publicise climate change issues (BBC Travel). Material was also provided for BBC Springwatch and Autumnwatch.

Since 2013, Sea Watch has organised an annual community event called Orca Watch. It has been held in North Scotland based around Thurso in Caithness during late May and lasts nine days (including two weekends). The aim has been to involve the public in undertaking systematic watches from land and from the John O'Groats ferry across the Pentland Firth to Orkney. Although the target species has been the iconic orca, observers are encouraged to record all marine mammals seen. The event has also involved public lectures, school visits, and a beach clean. Although COVID restrictions were starting to ease when it took place in May 2021, it was felt that the responsible thing to do would be to have the physical event relatively small involving mainly local people, but to have online lectures, reports and interviews every evening reaching out to a live audience of >100 people whilst others could watch the video recordings afterwards. The event was organized by Hannah Parkinson with help from Robin Petch, Philip Barnes, and Chiara Giulia Bertulli. Sixty-six volunteer observers from Caithness, Sutherland, Orkney and Shetland spent a total of 54 hours collecting effort-related data stationed at 71 land watch sites. 154 sightings of marine mammals totaling 747 individual animals were recorded.

The charity's major citizen science event, The National Whale and Dolphin Watch, was held for the twentieth year running, between 24th July and 1st August 2021. To help reduce any spread of the COVID virus, we advocated that watches be undertaken individually or in small groups according to local guidelines. Almost 1,500 people participated around the UK. Timed watches were undertaken at 286 land watch sites and aboard 87 vessels (totalling 1,415 hours of effort), all around the British Isles. These resulted in 1,630 cetacean sightings comprising more than 9,150 individuals of 11 species. The average rate of sighting a cetacean from across the British Isles was 0.69 animals per hour of watching, up from the previous year. The National Whale and Dolphin Watch received both national and regional media coverage. Notable sightings included humpback whales off Shetland and the Outer Hebrides; a Sowerby's beaked whale in the Firth of Forth; and a striped dolphin off South Queensferry, East Lothian. White-beaked dolphins were seen in Northumberland, Aberdeenshire, Orkney and Shetland, and Atlantic white-sided dolphins on five occasions in Shetland. Killer whales or orcas were seen in Shetland, Orkney, in the Outer Hebrides, Argyllshire and Fife.

Sea Watch's Dolphin Adoption Scheme Administrator has continued running educational sessions with schools and children's groups as well as attending marine festivals in southwest England. Several on-line educational materials have been developed, including a question-and-answer series on useful facts about marine mammals and the conservation threats they face. A very successful painting competition was run. The AAD Administrator continues to work with businesses in the south-west of England to support the charity and its work.

- Education & Outreach

Each year, Sea Watch organises school visits, university and community lectures as well as specialist interest workshops and training courses. It also runs an award-winning national Dolphin Adoption scheme aimed at children, which has now been running for fourteen years. A digital newsletter with photos and videos is circulated monthly. During the COVID pandemic, emphasis shifted to developing online educational resources and our Adopt A Dolphin Administrator has been developing a new E-course for Key Stage I children.

Besides training of the summer interns, weekend courses were run for the wider public in New Quay, for members of the Yorkshire Wildlife Trust, ferry staff of SERCO, and for third year undergraduates and MSc graduates at Bangor University.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

In early 2021, Sea Watch started a project to provide detailed information boards at strategic sites around all the coasts of the British Isles. It started in the southwest of England, thanks to generous donations by two residents of Polperro (Chris Dauncey and Phil Carrigan) in South Cornwall, and the sterling efforts of our Adopt A Dolphin Administrator with an information board produced and installed in spring 2021, courtesy of the local harbourmaster, Ollie Puckey, and a second one erected in the coastal town of Looe. Sadly, Chris Dauncey passed away in September 2021.

Following the creation of a formal membership scheme in 2020, Sea Watch produces a quarterly illustrated Digital Magazine (c. 40pp length) and a monthly News Bulletin with a Sightings Summary. The membership is managed by Robin Petch on a Paid Memberships Pro platform, who instigated this along with Send In Blue marketing with help from James Gittins.

The magazine is divided into sections following particular themes: UK Hotspots, Sea Watching Overseas, a Skills Clinic (how to undertake land watches, at-sea surveys, photo-ID, or identify difficult species), a Species Fact File, monthly Sightings Summaries with maps, Conservation Focus (recent news on conservation issues), Sea Watch News, Around the Regions, and People Profiles (either focused on Regional Coordinators, Key Observers, etc, or news of the activities/research of past staff, regional coordinators, and interns.

The charity tries to help keep the public informed by closely working with the media, local and national government, environmental bodies, and industry. The charity was involved in several TV and radio interviews, and newspaper articles. The annual number of visits to Sea Watch's website totalled >210,000 for the year. Its social media outlets continue to prove popular (a 33% increase to 22,240 Facebook "likes", a post-reach of >4,200 and 16,000 followers), around 7,800 followers on Twitter, and 3,295 followers on Instagram, whilst several of Sea Watch's videos on YouTube have received >3,000 views, some with as many as 10,000 views.

As in previous years, Sea Watch staff gave many lectures during the year in a wide variety of fora both within UK and abroad. They supervised several MSc students, ran training courses (largely online this year), and developed a range of internet-based educational materials – fact sheets, videos, etc. Our collaboration with Yorkshire Wildlife Trust continued. A strong local network of shore watchers has developed in the region, collecting effort-based data from a range of sites within those counties, and now extending northwards to encompass Co. Durham, Cleveland, Tyneside, and Northumberland. These data continue to prove very useful in monitoring cetaceans in coastal waters of eastern England.

After taking on the full lease of Paragon House in New Quay, Ceredigion in November 2018, Sea Watch created a new Visitor Centre with photo displays, audio-visual exhibits, and murals along with an educational Dolphin Hub for young people, and a lecture room for Powerpoint presentations and training courses. Major developments of the Visitor Centre took place in Summer 2021, led by Education Assistant Fran Fitzpatrick, with support from Kate Byrne, Emma Fox, Jordan Williams and Jordan Owen.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

FINANCIAL REVIEW

The trustees endeavour to maintain a level of reserves equivalent to one year's expenditure in order to safeguard the charity from any changes in its income, expenditure or other unforeseen circumstances. As noted in past annual reports, in recent years, the charity has faced a major financial challenge, as it attempts to continue the Cardigan Bay cetacean monitoring programme with limited funds, given marked reduction in public spending from government. On top of that, the COVID pandemic followed by persistent damp issues meant we had to close our field office and visitor centre in August, with inevitable financial consequences. Despite that, our small staff has managed to increase several areas of research and outreach. We continue to seek new avenues of funding to build capacity and develop much needed conservation, research and monitoring activities, so we can run an effective education and outreach visitor centre, equip our website with more interactive tools to help the public learn about Britain's sea mammals, and maintain our research and monitoring programmes.

We were extremely grateful to be informed of a legacy to Sea Watch made by the late Muriel May Abbot, which will be paid in instalments.

Sea Watch's full-time staff comprise the Director (Peter Evans), Sightings Officer (Chiara Giulia Bertulli), and Monitoring Officer (Katrin Lohrengel), with the office at New Quay retained for the Monitoring Officer, Research Assistant, Education Assistant, and for students and volunteers that join seasonally through our long-standing internship programme, learning about and participating in marine mammal research and conservation. The Adopt-a-Dolphin scheme continues to bring in some income, thanks to its part-time Administrator, Kirsten Hintner, although its main function remains educational.

Principal funding sources

Sea Watch is very grateful for funding from a number of different bodies. During the year under review, it received funding in particular from:

- UNEP/ASCOBANS
- European Commission
- Centre for Ecology and Hydrology
- Joint Nature Conservation Committee
- Marine Scotland
- NatureScot
- Natural Resources Wales
- Bangor University
- Muriel May Abbot (legacy)
- Joseph Strong Frazer Trust
- Nova Innovation
- ABPMer
- Caithness & North Sutherland Fund

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 16 December 1991 and registered as a charity on 20 July 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of the Council of Management

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council of Management ("the Council").

All members of the Council give their time voluntarily and received no benefits from the charity.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity. Additionally, new trustees are provided with a background document to familiarise themselves with the charity and the context within which it operates. The Charity Commission's guide "the Essential Trustee" is distributed to all new trustees.

Risk Management

The Council regularly reviews the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding lead the Council to review and develop its strategic plan. Internal control risks are minimised by the implementation of procedures for all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The Trustees have considered the impact of the 2020 Covid pandemic and, while there has been short term financial and operational impacts, they do not believe the pandemic will prevent the successful delivery of their charitable aims over the long-term.

Organisational Structure

The Council's members meet three times a year and keep in touch at other times by email and/or video conference and are responsible for the strategic direction and policy of the charity. The constitution requires a minimum of 3 members (but typically it has had between 6 and 9).

At present the Council members are from a variety of professional backgrounds relevant to the work of the charity. The Secretary, who is the Operations Director, also sits on the Council but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Director. The Director is responsible for ensuring that the charity delivers the services specified, operational management of the organisation, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report

Related parties

There are no related parties

Responsibilities of the council

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Council should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Council is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Council

Members of the Council who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to date of this report are set out on page 1.

The annual report was approved by the trustees of the charity on.....and signed on its behalf by:

.....

Mr C D Speedie - Environmental Consultant (Chair)

Sea Watch Foundation - The Cetacean Monitoring Unit

Independent Examiner's Report to the trustees of Sea Watch Foundation - The Cetacean Monitoring Unit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 12 to 27.

Respective responsibilities of trustees and examiner

As the charity's trustees of Sea Watch Foundation - The Cetacean Monitoring Unit (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Sea Watch Foundation - The Cetacean Monitoring Unit are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

.....

XL House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

3 November 2022

Sea Watch Foundation - The Cetacean Monitoring Unit

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	30,416	-	30,416
Charitable activities	4	112,059	35,283	147,342
Investment income	5	2,158	-	2,158
Total income		<u>144,633</u>	<u>35,283</u>	<u>179,916</u>
Expenditure on:				
Raising funds	6	(20,816)	-	(20,816)
Charitable activities	7	<u>(74,364)</u>	<u>(35,283)</u>	<u>(109,647)</u>
Total expenditure		<u>(95,180)</u>	<u>(35,283)</u>	<u>(130,463)</u>
Net income		<u>49,453</u>	<u>-</u>	<u>49,453</u>
Net movement in funds		49,453	-	49,453
Reconciliation of funds				
Total funds brought forward		<u>167,695</u>	<u>-</u>	<u>167,695</u>
Total funds carried forward	19	<u>217,148</u>	<u>-</u>	<u>217,148</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	3,518	-	3,518
Charitable activities	4	66,962	41,856	108,818
Investment income	5	2,689	-	2,689
Total income		<u>73,169</u>	<u>41,856</u>	<u>115,025</u>
Expenditure on:				
Raising funds	6	(13,770)	-	(13,770)
Charitable activities	7	<u>(48,901)</u>	<u>(41,856)</u>	<u>(90,757)</u>
Total expenditure		<u>(62,671)</u>	<u>(41,856)</u>	<u>(104,527)</u>
Net income		<u>10,498</u>	<u>-</u>	<u>10,498</u>
Net movement in funds		10,498	-	10,498
Reconciliation of funds				
Total funds brought forward		<u>157,197</u>	<u>-</u>	<u>157,197</u>
Total funds carried forward	19	<u>167,695</u>	<u>-</u>	<u>167,695</u>

The funds breakdown for 2021 is shown in note 19.

Sea Watch Foundation - The Cetacean Monitoring Unit

(Registration number: 02671621) Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	14	1	1
Tangible assets	15	<u>3,014</u>	<u>4,018</u>
		<u>3,015</u>	<u>4,019</u>
Current assets			
Stocks	16	2,587	1,235
Investments	17	80,000	80,000
Cash at bank and in hand		<u>157,215</u>	<u>119,988</u>
		239,802	201,223
Creditors: Amounts falling due within one year	18	<u>(25,669)</u>	<u>(37,547)</u>
Net current assets		<u>214,133</u>	<u>163,676</u>
Net assets		<u>217,148</u>	<u>167,695</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>217,148</u>	<u>167,695</u>
Total funds	19	<u>217,148</u>	<u>167,695</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 12 to 27 were approved by the trustees, and authorised for issue on 29 October 2022 and signed on their behalf by:

.....
Mr C D Speedie (Chair)
Trustee

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

XL House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

The principal place of business is:

Ewyn y Don
Bull Bay
Amlwch
Anglesey
LL68 9SD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Sea Watch Foundation - The Cetacean Monitoring Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	20% per annum - straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	15% per annum - straight line basis
Office equipment	15% per annum - straight line basis

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are funds set aside by the trustee's out of unrestricted free reserves to fund the charity's objectives.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	30,416	30,416	3,518
	<u>30,416</u>	<u>30,416</u>	<u>3,518</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds £	2022 £	2021 £
Grants	-	35,283	35,283	58,634
Subscriptions	7,881	-	7,881	3,989
Merchandise sales	1,487	-	1,487	807
Volunteer contributions	17,460	-	17,460	1,168
Adoptions	26,816	-	26,816	27,431
Consultancy	53,338	-	53,338	11,000
Training	4,695	-	4,695	5,125
Legacies	15,000	-	15,000	-
Sundries	382	-	382	664
Donations	15,416	-	15,416	-
	<u>142,475</u>	<u>35,283</u>	<u>177,758</u>	<u>108,818</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Investment income

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Income from dividends;			
Dividends receivable from other listed investments	2,155	2,155	2,630
Interest receivable and similar income;			
Interest receivable on bank deposits	3	3	59
	<u>2,158</u>	<u>2,158</u>	<u>2,689</u>

6 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total 2022 £	Total 2021 £
Other expenditure	<u>10,252</u>	<u>10,564</u>	<u>20,816</u>	<u>13,770</u>

7 Expenditure on charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2022 £	Total 2021 £
Information technology	796	-	796	-
Employee costs	27,508	35,283	62,791	63,059
Office costs	1,713	-	1,713	622
Direct premises costs	7,332	-	7,332	7,782
Other costs	2,844	-	2,844	2,536
Volunteer premises rental	11,359	-	11,359	1,864
Consultancy costs	20,652	-	20,652	12,134
	<u>72,204</u>	<u>35,283</u>	<u>107,487</u>	<u>87,997</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

	Activity undertaken directly £	Activity support costs £	Total 2022 £	Total 2021 £
Information technology	-	796	796	-
Employee costs	62,791	-	62,791	63,059
Office costs	-	1,713	1,713	622
Direct premises costs	-	7,332	7,332	7,782
Other costs	-	2,844	2,844	2,536
Volunteer premises rental	11,359	-	11,359	1,864
Consultancy costs	20,652	-	20,652	12,134
	<u>94,802</u>	<u>12,685</u>	<u>107,487</u>	<u>87,997</u>

In addition to the expenditure analysed above, there are also governance costs of £2,160 (2021 - 2,760) which relate directly to charitable activities. See note 8 for further details.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Analysis of governance and support costs

Costs of generating donations and legacies

			Basis of allocation	Total 2022 £
Support costs allocated to raising funds				
	Basis of allocation	Other support costs £	Total 2022 £	Total 2021 £
Other costs for generating funds	A	20,816	20,816	13,770

Support costs allocated to charitable activities

	Basis of allocation	Other support costs £	Total 2022 £	Total 2021 £
Charitable activity	A	58,860	58,860	25,430

Basis of allocation

Reference	Method of allocation
A	All support costs are allocated to activities based upon the amount of time spent by staff.

Governance costs

	Unrestricted funds		Total 2022 £	Total 2021 £
	General £			
Allocated support costs	2,160		2,160	2,760
	2,160		2,160	2,760

9 Government grants

Grant / CJRS Furlough

The amount of grants recognised in the financial statements was £0 (2021 - ££16,778).

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	1,004	1,339

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	46,736	52,183
Social security costs	1,746	1,955
Pension costs	726	787
	<u>49,208</u>	<u>54,925</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable and fund raising activities	<u>3</u>	<u>3</u>

2 (2021 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £725 (2021 - £787).

No employee received emoluments of more than £60,000 during the year.

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

14 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 April 2021	9,500	9,500
At 31 March 2022	9,500	9,500
Amortisation		
At 1 April 2021	9,499	9,499
At 31 March 2022	9,499	9,499
Net book value		
At 31 March 2022	1	1
At 31 March 2021	1	1

15 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	130,605	130,605
At 31 March 2022	130,605	130,605
Depreciation		
At 1 April 2021	126,587	126,587
Charge for the year	1,004	1,004
At 31 March 2022	127,591	127,591
Net book value		
At 31 March 2022	3,014	3,014
At 31 March 2021	4,018	4,018

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Stock

	2022 £	2021 £
Stocks	<u>2,587</u>	<u>1,235</u>

The cost of stock recognised as an expense in the year amounted to £905 (2021 - £1,505).

17 Current asset investments

2022
£

Listed investments

Investments having a net book value of £Nil (31 March 2021: £Nil) are listed on a recognised stock exchange and had a market value of £74,001 at the end of the year (31 March 2021 - £79,611).

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	921	10,791
Other creditors	15,741	14,871
Accruals	<u>9,007</u>	<u>11,885</u>
	<u>25,669</u>	<u>37,547</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

19 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General	76,575	142,478	(95,180)	123,873
<i>Designated</i>				
Conservation Fund	45,560	1,078	-	46,638
Education Fund	45,560	1,077	-	46,637
	<u>91,120</u>	<u>2,155</u>	<u>-</u>	<u>93,275</u>
Total Unrestricted funds	<u>167,695</u>	<u>144,633</u>	<u>(95,180)</u>	<u>217,148</u>
Restricted funds				
United Nations Environmental Programme / ASCOBANS	-	10,333	(10,333)	-
NRW Marine Mammal & Bird Atlas	-	4,750	(4,750)	-
Nature Scotland	-	5,200	(5,200)	-
NRW Marine Mammal Population Modelling	-	15,000	(15,000)	-
Total restricted funds	<u>-</u>	<u>35,283</u>	<u>(35,283)</u>	<u>-</u>
Total funds	<u>167,695</u>	<u>179,916</u>	<u>(130,463)</u>	<u>217,148</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General	68,707	53,761	(45,893)	76,575
Government Grant	-	16,778	(16,778)	-
	<u>68,707</u>	<u>70,539</u>	<u>(62,671)</u>	<u>76,575</u>
<i>Designated</i>				
Conservation Fund	44,245	1,315	-	45,560
Education Fund	44,245	1,315	-	45,560
	<u>88,490</u>	<u>2,630</u>	<u>-</u>	<u>91,120</u>
Total unrestricted funds	<u>157,197</u>	<u>73,169</u>	<u>(62,671)</u>	<u>167,695</u>
Restricted funds				
UK Centre for Ecology & Hydrology	-	10,000	(10,000)	-
NRW Bottlenose Dolphin	-	20,000	(20,000)	-
UN ASCOBANS	-	9,656	(9,656)	-
Bangor University	-	1,000	(1,000)	-
Sea Changers	-	1,200	(1,200)	-
Total restricted funds	<u>-</u>	<u>41,856</u>	<u>(41,856)</u>	<u>-</u>
Total funds	<u>157,197</u>	<u>115,025</u>	<u>(104,527)</u>	<u>167,695</u>

United Nations Environmental Programme/ASCOBANS (£10,333)

Project for the inter-governmental conservation agreement, ASCOBANS, under the United Nations Environmental Programme's Convention on the Conservation of Migratory Species, to coordinate Conservation Plans for the Harbour Porpoise.

Nature Scotland (£5,200)

Nature Scotland provided a grant in support of Sea Watch's Orca Watch citizen science event in North Scotland (Caithness, Sutherland and the Northern Isles) in late May.

NRW Marine Mammal & Bird Atlas (£24,750)

Project funded by Natural Resources Wales to collate and analyse dedicated survey data and to produce a new atlas of cetacean and seabird distribution and abundance in the Irish Sea, with emphasis upon Welsh waters.

NRW Marine Mammal Population Modelling (£15,000)

Project in two parts funded by Natural Resources Wales (first part via Bangor University; second part direct to Sea Watch), to examine the results of anthropogenic pressures upon six marine mammal species in the Irish Sea using a variety of population models.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2022

20 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Intangible fixed assets	1	1
Tangible fixed assets	3,014	3,014
Current assets	239,802	239,802
Current liabilities	<u>(25,669)</u>	<u>(25,669)</u>
Total net assets	<u><u>217,148</u></u>	<u><u>217,148</u></u>

Accounts

Company registration number: 02671621

Charity registration number: 1013002

Sea Watch Foundation - The Cetacean Monitoring Unit

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Andrews & O'Shea Ltd
XL House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

Sea Watch Foundation - The Cetacean Monitoring Unit

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 27

Sea Watch Foundation - The Cetacean Monitoring Unit

Reference and Administrative Details

Trustees	Mr C D Speedie - Environmental Consultant (Chair) Mr A N Osborn - Solicitor Prof G J Pierce - Marine Biologist Dr D M Ord - Environmental Advisor (resigned 1 May 2020) Prof J R Turner - University Lecturer Mr C M Miller - IT Consultant Ms K-M Davidson - Communications Officer Ms C M Ching - School Business Manager
Secretary	Dr P G H Evans
Principal Office	Ewyn y Don Bull Bay Amlwch Anglesey LL68 9SD
Registered Office	XL House Mill Court Spindle Way Crawley West Sussex RH10 1TT The charity is incorporated in England and Wales.
Company Registration Number	02671621
Charity Registration Number	1013002
Bankers	Lloyds Bank plc North Street Brighton East Sussex BX1 1LT
Independent Examiner	Andrews & O'Shea Ltd XL House Mill Court Spindle Way Crawley West Sussex RH10 1TT

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2021.

TRUSTEES REPORT 2020-21

OBJECTIVES AND ACTIVITIES

Objectives and aims The principal objectives of the charity are the study, conservation and protection of cetaceans, promoting awareness, education and training, and encouraging direct participation by the public in the study and conservation of cetaceans in the seas around the British Isles. Dedicated research undertaken by Sea Watch staff along with citizen science efforts involve undertaking vessel surveys, land watches, photo-ID, behaviour studies, reporting sightings and strandings, and monitoring potential conservation threats. Information gained from those studies are disseminated to the wider public through a variety of media – the charity's website, social media, newsletters, reports, articles, scientific publications, press releases, TV and radio interviews, presentations at conferences, workshops and other public meetings; and information and advice is provided regularly to intergovernmental bodies (notably United Nations Environmental Programme, European Commission, OSPAR, and ICES), and to statutory authorities in the UK (Defra, Joint Nature Conservation Committee, NatureScot, Natural Resources Wales and Natural England), national environmental consultative bodies (CEH, CEFAS), non-governmental environmental organisations (WWF, The Wildlife Trusts, Whale & Dolphin Conservation, HWDT, etc), industry (oil and gas, shipping, fisheries, recreational), and other stakeholders in the marine environment.

Volunteers The work of Sea Watch Foundation depends heavily upon the help of a dedicated team of volunteers and students assisting in ongoing research and education projects, as well as data inputting, analysis, and various administrative tasks from its offices in England and Wales. Due to restrictions imposed by the Covid-19 pandemic, the New Quay office had to be closed much of the year with the summer internship programme curtailed, one staff furloughed and the remainder working from home. Despite this, the charity managed to work remotely with 49 young volunteers during 2020, and their efforts extended into the winter season.

The organisation also benefits from a network of regional contacts that give their time to promoting the charity's activities in their local area, and groups of volunteers around the UK coastline and offshore who regularly observe the seas and report sightings, forming the largest and longest running marine mammal citizen science project of its kind; this network was first established almost half a century ago. Many marine professionals undertake observation effort on behalf of the charity, and to them we are also extremely grateful.

We had enormous support from four volunteers in particular: Robin Petch, having stood down as Chair of the trustee board, took on the role of Ambassador for Sea Watch, and was instrumental in establishing a formal membership scheme which he continues to manage; Hannah Parkinson, who took on the role of co-producing a quarterly digital magazine alternating with monthly news bulletins for the membership scheme, as well as planning for Orca Watch which took place in May 2021, and help with designing and producing regional fact sheets and an information board; Simone Fick who served in the role of Database Manager, and Jamie Smith who has continued as Treasurer for the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities Sea Watch, through its continuing programme of research and monitoring, aims to provide necessary information on changes to the status and distribution of cetacean populations, and the condition of their habitats. This is used to raise awareness of any issues and prompt environmental change to help conserve and protect these vulnerable mammals.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report for the Year Ended 31 March 2021

- Conservation and protection

Sea Watch works closely with environmental and governing bodies to provide information, data and evidence leading to the better protection and conservation of cetacean populations in British and Irish waters. It provides environmental impact assessments on request, as well as other specialist advice to regulators, management authorities, environmental consultancies, and industry. That advice is generally conveyed through the charity's Director. During 2020-21, he worked closely with the inter-governmental conservation agreement, ASCOBANS, under the United Nations Environmental Programme's Convention on the Conservation of Migratory Species, participating remotely in the Meeting of the Parties, hosted by the Belgian Government in September 2020, with presentations on conservation issues relating to bycatch and North Sea porpoises, and in specialist working groups on common dolphins, and beaked whales. He continued serving as Chair of the Steering Group of the international Conservation Plan for the Harbour Porpoise in the North Sea, with an online meeting in January 2020 to review progress, and he co-chaired a three-day online meeting of the ASCOBANS-ACCOBAMS Joint Bycatch Working Group, hosted by the French Government in February 2021. During 2020-21, progress reports on three conservation plans for the harbour porpoise (in the North Sea; the western Baltic, Belt Sea and Kattegat; and the Baltic Proper) were produced by Ida Carlén representing Coalition Clean Baltic, and by Sea Watch's Director.

The Director gave a presentation at the OSPAR-COBAM meeting in December 2020, reporting progress following the OSPAR-HELCOM international workshop in Copenhagen on establishing bycatch indicators for marine mammals and birds under the Marine Strategy Framework Directive. He also participated in on-line meetings of the ICES Working Groups on Marine Mammal Ecology and Bycatch of Protected Species.

In normal years, conservation monitoring of the two Habitats Directive Annex II species, bottlenose dolphin and harbour porpoise, is routinely conducted in Welsh waters (through line transect survey and photo ID). During summer 2020, at-sea surveys were severely constrained by the UK-wide lockdown brought on by the COVID pandemic.

During the year, the Director served on a Project Steering Group for the International Association of Oil & Gas Producers' Joint Industry Program on Sound and Marine Life, examining ways to investigate population consequences of disturbance. This is a project run by the University of Santa Cruz in California but with a case study on North Sea harbour porpoises, for which we provided a 75-page review of biological information on the species in the North Sea and maps of human activities.

Sea Watch continued its participation in two Marine Scotland projects led by the Centre for Ecology and Hydrology, completing the first which analysed the effects of climate change on marine top predators in the North Sea, and predicted how species distributions may change by the end of the 21st century; and starting a second to examine cumulative effects of human activities on marine mammals and birds in Scottish waters.

Sea Watch formed part of an international consortium (with the non-governmental organisations SUBMON, ATECMA and Ecologic), to undertake a new project funded by the European Commission to assess the effectiveness of management measures within marine protected areas within the European Union to conserve biodiversity. This project started in January 2021 and will continue until June 2022.

Sea Watch continued working with the Joint Nature Conservation Committee to investigate ways to develop a joint cetacean database incorporating data from a variety of contributors, with hosting confirmed as to be provided by ICES.

Environmental Impact Assessments were undertaken on behalf of various consultancies and the energy industry for areas in the central North Sea, the east coast of England, and off the coast of North Wales.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report for the Year Ended 31 March 2021

- Scientific research

Sea Watch initiates research projects throughout the UK, with more intensive studies around the Irish Sea, Hebrides, Northern Scotland, Eastern England and the western English Channel, where cetacean populations are currently greatest. Projects are conservation biology research based and include surveys, the development of new monitoring techniques, research into ecology and habitat use, spatial modeling, behavioural studies, and environmental impact studies.

Population estimates for bottlenose dolphins and harbour porpoises in the Special Areas of Conservation within Cardigan Bay and environs were not possible in 2020, due to COVID lockdown regulations preventing fieldwork. As a result, we furloughed our Monitoring Officer for much of the year. However, by early autumn, a few surveys could start, both in Cardigan Bay and elsewhere in the British Isles. In September 2020, Claudia Alfetra, the Research Assistant in summer 2019, moved to New Quay. As a result, she led several Dee Estuary surveys over the winter, assisting also in researching and drafting grant applications, and working with the Monitoring Officer in March 2021 in filming, editing and producing videos and content for the Big Give Green Match Fund campaign. Claudia also obtained funding from the Peoples Trust for Endangered Species to undertake a project to develop and analyse the Cardigan Bay bottlenose dolphin Photo-ID catalogue.

Natural Resources Wales contracted Sea Watch in collaboration with James Waggitt, to produce an atlas of marine mammals and birds of Wales, with maps for each of the regular species by season and 5-year time period. A further contract was awarded to Sea Watch and Bangor University (Dr. Line Cordes) to undertake population modelling of six marine mammal species (grey seal, minke whale, bottlenose dolphin, common dolphin, Risso's dolphin, and harbour porpoise) in the Irish Sea using a variety of approaches. The aim was to determine the likely impacts of a variety of pressures from human activities (for example, bycatch, vessel strike, noise disturbance, pollutants).

Presentations from Sea Watch's research were made by the Director at online meetings of the Parties to ASCOBANS, the ASCOBANS-ACCOBAMS Joint Bycatch Working Group, ASCOBANS North Sea Group, and OSPAR Coordination of Biodiversity Assessment and Monitoring (COBAM).

Sea Watch co-supervised four Bangor University MSc students (Bianca Cisternino, Amber-Louise Farmer, Jaz Harker, and Matthew Saunders). All of these had to be desk-based studies since fieldwork was not possible under prevailing COVID restrictions. Bianca developed an ethogram for the harbour porpoise using video material and made a seasonal behavioural comparison; Amber-Louise described common and bottlenose dolphin behaviour from accumulated drone footage; Jaz mapped the risk of fisheries bycatch for harbor porpoise in the North Sea and common dolphin in the Bay of Biscay; and Matthew Saunders developed risk maps for harbour porpoise in the presence of concentrations of five contaminants (Mercury, Lead, Cadmium, Polycyclic Aromatic Hydrocarbons, and Polychlorinated Biphenyls) in Northwest European shelf seas. These projects were co-supervised by Sea Watch's Director, the Sightings Officer and/or Monitoring Officer, some in conjunction with Dr. James Waggitt.

Research publications involving Sea Watch staff included scientific papers either published or in review with *Frontiers in Marine Science*, *Mammalian Biology*, *Marine Ecology Progress Series*, and *Journal of the Marine Biological Association of the UK*. An analysis of impacts of climate change upon marine mammals due to be published in early 2020 was delayed until April. This formed part of the UK government's programme *Marine Climate Change Impacts Partnership Scientific Review* coordinated by CEFAS.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report for the Year Ended 31 March 2021

- Information

Information materials in the form of fact sheets, posters, videos, CD's, newsletters, study reports and scientific papers are produced along with a regularly updated website with recent sightings, news items, and various other materials for downloading. New updated fact sheets were produced on species, particular regions and conservation threats. As part of the Dolphin Adoption scheme, digital newsletters were produced each month, whilst a monthly video review of sightings around the UK was produced by Arianne Kenworthy, with funding from Sea-Changers.

Sea Watch has a long-running UK-wide citizen science programme of dedicated surveys and effort-related sightings. Much of the information materials that the charity produces and the various training courses it runs are aimed at increasing the network of observers collecting useful data from both land and at sea. To facilitate recording, during 2020 Sea Watch teamed up with Bangor University's SEACAMS to develop a new free app with species ID keys, images and videos, and guides to observing and recording along with the facility to log both sightings and effort and then view these on a map.

The app allows the recording of casual sightings as well as effort related observations made from a vessel, from a land watch, or from a walk along the coast. Each of these has a number of fields recording all the basic details that one needs, with popup menus to assist.

Users can view the details of their own sightings in tables and on a map, and on a separate map they can view all those submitted to the app. Sightings can be filtered by species and by time period. The app was launched in October 2020. Its use has been increasing widely all around the UK. The app can be downloaded free.

Links to the app are:

Android download: <https://play.google.com/store/apps/details?id=uk.ac.bangor.seawatcher>

iOS download:

<https://apps.apple.com/us/app/id1528176810/?platform=iphone>

The Sea Watch main website along with social media outlets has continued to be developed, whilst the number of sightings posted by the general public has steadily increased, with digital videos and photos frequently submitted to help in the validation of records. This has been in spite of the restrictions on travel due to the COVID pandemic. Local watchers have contributed greatly to the sightings database using either the online sightings forms or the new recording app. The trends from previous years have continued, with humpback whales and orcas reported on a regular basis year-round. Members of the East Scotland bottlenose dolphin population were recorded throughout the year along the east coast of England as far south as Norfolk, with regular sightings in Northumberland, Tyneside, and North Yorkshire. On the other hand, sightings of white-beaked dolphin and Atlantic white-sided dolphin have decreased overall, in line with other evidence of a general northwards range shift. The network of Sea Watch observers around the UK routinely contribute also to national stranding schemes with their stranding reports.

Other aspects of social media were developed during the year, with new videos produced for posting on YouTube, and the charity's newsfeed maintained. The extensive photo library serves both the charity's needs and those of a number of educational bodies, environmental and conservation organisations, and news media. It currently comprises more than ten thousand high quality images of marine mammals and birds, along with human pressures. During the year, a number of interviews were undertaken for regional and national newspapers, radio, and TV.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report for the Year Ended 31 March 2021

Since 2013, Sea Watch has organised an annual community event called Orca Watch. It has been held in North Scotland based around Thurso in Caithness during late May and lasts nine days (including two weekends). The aim has been to involve the public in undertaking systematic watches from land and from the John O'Groats ferry across the Pentland Firth to Orkney. Although the target species has been the iconic orca, observers are encouraged to record all marine mammals seen. The event has also involved public lectures, school visits, and a beach clean. It was due to take place in May 2020 but the COVID pandemic intervened and we had to cancel it, with sightings restricted to records submitted only by local observers.

Despite the COVID pandemic and widespread restrictions in place, the charity's major citizen science event, The National Whale and Dolphin Watch, was held for the eighteenth year running, between 25th July and 2nd August 2020. This time we advocated taking precautions to minimise spreading the virus, with watches undertaken individually or in small groups according to local guidelines. A little over 750 people participated around the UK. Timed watches were undertaken at 185 land watch sites and aboard 50 vessels (totalling 1,938 hours of effort), all around the British Isles. These resulted in 1,348 cetacean sightings comprising almost 10,000 individuals of nine species. The average rate of sighting a cetacean from across the British Isles was 0.59 animals per hour of watching, down from the previous but in line with most years. The National Whale and Dolphin Watch received both national and regional media coverage. Notable sightings included humpback whales off Grishipoll, in the Inner Hebrides; Risso's dolphin groups off the Outer Hebrides, Shetland, Orkney and NE Scotland; killer whale pods off Shetland and around Caithness; common dolphins as far north as Shetland; and large pods of Atlantic white-sided dolphins also around Shetland.

- Education & Outreach

Each year, Sea Watch organises school visits, university and community lectures as well as specialist interest workshops and training courses. It also runs an award winning national Dolphin Adoption scheme aimed at children, which has now been running for thirteen years. A digital newsletter with photos and videos is circulated monthly. Since visits to schools were curtailed by COVID, emphasis shifted to developing online educational resources and our Adopt A Dolphin Administrator, Kirsten Hintner, has been developing a new E-course for Key Stage I children.

Kirsten Hintner has continued running educational sessions with schools and children's groups as well as attending marine festivals in southwest England when COVID restrictions allowed. She has also developed a number of on-line educational materials, including an e-book about the dolphins of Cardigan Bay, and has been working with businesses in the south-west to support the charity and its work.

Sea Watch has started a new project to provide detailed information boards at strategic sites around all the coasts of the British Isles. It has started in the southwest of England, thanks to generous donations by two residents of Polperro (Chris Dauncey and Phil Carrigan) in South Cornwall, and the sterling efforts of Kirsten Hintner, with an information board produced and installed in spring 2021, courtesy of the local harbourmaster, Ollie Puckey.

The most significant development in 2020 was the creation of a formal membership scheme. Previously, Sea Watch has relied upon inviting people to support the charity with donations, and for public funding to be its main source of income. However, this is no longer viable in the current economic climate and so we have instigated a 3-tier membership scheme: Ordinary Member, Family Member, and Premium Member. Ordinary Members receive a quarterly illustrated Digital Magazine (c. 40pp length) and a monthly News Bulletin with a Sightings Summary. Family Members receive the same plus the monthly Adopt a Dolphin Newsletter. Premium Members receive all the above but with an extended monthly News Bulletin that includes monthly species maps of sightings. The membership is managed by Robin Petch on a PaidMembershipsPro platform, who instigated this with help from James Gittins.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report for the Year Ended 31 March 2021

The magazine is divided into sections following particular themes: UK Hotspots, Sea Watching Overseas, a Skills Clinic (how to undertake land watches, at-sea surveys, photo-ID, or identify difficult species), a Species Fact File, monthly Sightings Summaries, Conservation Focus (recent news on conservation issues), Sea Watch News, Around the Regions, and People Profiles (either focused on Regional Coordinators, Key Observers, etc, or news of the activities/research of past staff, regional coordinators, and interns.

The charity tries to help keep the public informed by closely working with the media, local and national government, environmental bodies, and industry. The charity was involved in several TV and radio interviews, and newspaper articles. The annual number of visits to Sea Watch's website totalled >208,000 for the year. Its social media outlets continue to prove popular (c. 16,700 Facebook "likes", with some posts having a reach of 14,000), around 7,700 followers on Twitter, 3,100 followers on Instagram, whilst several of Sea Watch's videos on YouTube have received >3,000 views, some with as many as 10,000 views.

As in previous years, Sea Watch staff gave many lectures during the year in a wide variety of fora both within UK and abroad. They supervised several MSc students, ran training courses (largely online this year), and developed a range of internet-based educational materials – fact sheets, videos, etc. Our collaboration with Yorkshire Wildlife Trust continued but with training courses in Yorkshire and Humberside largely moving online. A strong local network of shore watchers has developed in the region, collecting effort-based data from a range of sites within those counties, and now extending northwards to encompass Co. Durham, Cleveland, Tyneside, and Northumberland. These data are proving very useful in monitoring cetaceans in coastal waters of eastern England.

After taking on the full lease of Paragon House in New Quay, Ceredigion in November 2018, Sea Watch created a new Visitor Centre with photo displays, audio-visual exhibits, and murals along with an educational Dolphin Hub for young people, and a lecture room for Powerpoint presentations and training courses. More than 10,000 visitors came to the Centre during summer 2019 so it was with great regret that we were unable to have this open during 2020 due to COVID.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report for the Year Ended 31 March 2021

FINANCIAL REVIEW

The trustees endeavour to maintain a level of reserves equivalent to one year's expenditure in order to safeguard the charity from any changes in its income, expenditure or other unforeseen circumstances. As noted in past annual reports, in recent years, the charity has faced a major financial challenge, as it attempts to continue the Cardigan Bay cetacean monitoring programme with limited funds, given marked reduction in public spending from government. On top of that, the COVID pandemic meant we had to close our field office and visitor centre for the season, with inevitable financial consequences. Despite that, our small staff has managed to maintain the same level of activities, and indeed increase some areas of research and outreach. We continue to seek new avenues of funding to build capacity and develop much needed conservation, research and monitoring activities, so we can run an effective education and outreach visitor centre, equip our website with more interactive tools to help the public learn about Britain's sea mammals, and maintain our research and monitoring programmes.

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Sea Watch's full-time staff comprise the Director (Peter Evans), Sightings Officer (Chiara Giulia Bertulli), and Monitoring Officer (Katrin Lohrengel), and the office at New Quay has been retained for the latter two, as well as for the students and volunteers that join seasonally through an internship programme to learn about marine mammal research and conservation. The Adopt-a-Dolphin scheme continues to bring in a small income, thanks to its part-time Administrator, Kirsten Hintner, although its main function remains educational.

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report for the Year Ended 31 March 2021

Principal funding sources

Sea Watch is very grateful for funding from a number of different bodies. During the year under review, it received funding in particular from:

- UNEP/ASCOBANS
- European Commission
- Centre for Ecology and Hydrology
- Marine Scotland
- Nature Scotland
- Natural Resources Wales
- Bangor University
- International Association of Oil & Gas Producers
- Joseph Strong Frazer Trust
- Sea-Changers
- Yorkshire Wildlife Trust
- Caithness & North Sutherland Fund
- Wales Biodiversity Partnership

Sea Watch Foundation - The Cetacean Monitoring Unit

Trustees' Report for the Year Ended 31 March 2021

Related parties

There are no related parties

Responsibilities of the Council

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Council should follow best practice and :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Council is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Council

Members of the Council who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Mr C D Speedie - Environmental Consultant (Chair)
Trustee

Sea Watch Foundation - The Cetacean Monitoring Unit

Independent Examiner's Report to the trustees of Sea Watch Foundation - The Cetacean Monitoring Unit

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 12 to 27.

Respective responsibilities of trustees and examiner

As the charity's trustees of Sea Watch Foundation - The Cetacean Monitoring Unit (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Sea Watch Foundation - The Cetacean Monitoring Unit are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

.....
C Brightwell

XL House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

Date:.....

Sea Watch Foundation - The Cetacean Monitoring Unit

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	3,518	-	3,518
Charitable activities	4	66,962	41,856	108,818
Investment income	5	2,689	-	2,689
Total income		73,169	41,856	115,025
Expenditure on:				
Raising funds	6	(13,770)	-	(13,770)
Charitable activities	7	(48,901)	(41,856)	(90,757)
Total expenditure		(62,671)	(41,856)	(104,527)
Net income		10,498	-	10,498
Net movement in funds		10,498	-	10,498
Reconciliation of funds				
Total funds brought forward		157,197	-	157,197
Total funds carried forward	20	167,695	-	167,695
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	6,885	-	6,885
Charitable activities	4	58,748	19,525	78,273
Investment income	5	2,932	-	2,932
Total income		68,565	19,525	88,090
Expenditure on:				
Raising funds	6	(19,835)	-	(19,835)
Charitable activities	7	(71,343)	(46,010)	(117,353)
Total expenditure		(91,178)	(46,010)	(137,188)
Net expenditure		(22,613)	(26,485)	(49,098)
Net movement in funds		(22,613)	(26,485)	(49,098)
Reconciliation of funds				
Total funds brought forward		179,810	26,485	206,295
Total funds carried forward	20	157,197	-	157,197

The funds breakdown for 2020 is shown in note 20.

Sea Watch Foundation - The Cetacean Monitoring Unit

(Registration number: 02671621) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	14	1	1
Tangible assets	15	<u>4,018</u>	<u>5,357</u>
		<u>4,019</u>	<u>5,358</u>
Current assets			
Stocks	16	1,235	2,740
Investments	17	80,000	80,000
Cash at bank and in hand		<u>119,988</u>	<u>99,492</u>
		201,223	182,232
Creditors: Amounts falling due within one year	18	<u>(37,547)</u>	<u>(30,393)</u>
Net current assets		<u>163,676</u>	<u>151,839</u>
Net assets		<u>167,695</u>	<u>157,197</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>167,695</u>	<u>157,197</u>
Total funds	20	<u>167,695</u>	<u>157,197</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 12 to 27 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr C D Speedie (Chair)
Trustee

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

XL House
Mill Court
Spindle Way
Crawley
West Sussex
RH10 1TT

The principal place of business is:

Ewyn y Don
Bull Bay
Amlwch
Anglesey
LL68 9SD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Sea Watch Foundation - The Cetacean Monitoring Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	20% per annum - straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	15% per annum - straight line basis
Office equipment	15% per annum - straight line basis

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are funds set aside by the trustee's out of unrestricted free reserves to fund the charity's objectives.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	3,518	3,518	6,885
	<u>3,518</u>	<u>3,518</u>	<u>6,885</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Income from charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
	£	£	£	£
Grants	16,778	41,856	58,634	20,543
Subscriptions	3,989	-	3,989	55
Merchandise sales	807	-	807	6,649
Volunteer contributions	1,168	-	1,168	15,546
Adoptions	27,431	-	27,431	24,562
Consultancy	11,000	-	11,000	1,386
Training	5,125	-	5,125	9,532
Sundries	664	-	664	-
	<u>66,962</u>	<u>41,856</u>	<u>108,818</u>	<u>78,273</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Investment income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Income from dividends;			
Dividends receivable from other listed investments	2,630	2,630	2,630
Interest receivable and similar income;			
Interest receivable on bank deposits	59	59	302
	<u>2,689</u>	<u>2,689</u>	<u>2,932</u>

6 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total 2021 £	Total 2020 £
Other expenditure	<u>2,170</u>	<u>11,600</u>	<u>13,770</u>	<u>19,835</u>

7 Expenditure on charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Finance costs	-	-	-	1,264
Information technology	-	-	-	212
Employee costs	21,203	41,856	63,059	64,559
Office costs	622	-	622	4,037
Direct premises costs	7,782	-	7,782	11,401
Other costs	2,536	-	2,536	6,288
Volunteer premises rental	1,864	-	1,864	16,208
Consultancy costs	12,134	-	12,134	10,745
	<u>46,141</u>	<u>41,856</u>	<u>87,997</u>	<u>114,714</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

	Activity undertaken directly £	Activity support costs £	Total 2021 £	Total 2020 £
Finance costs	-	-	-	1,264
Information technology	-	-	-	212
Employee costs	52,970	10,089	63,059	64,559
Office costs	-	622	622	4,037
Direct premises costs	-	7,782	7,782	11,401
Other costs	-	2,536	2,536	6,288
Volunteer premises rental	1,864	-	1,864	16,208
Consultancy costs	7,733	4,401	12,134	10,745
	<u>62,567</u>	<u>25,430</u>	<u>87,997</u>	<u>114,714</u>

In addition to the expenditure analysed above, there are also governance costs of £2,760 (2020 - 2,639) which relate directly to charitable activities. See note 8 for further details.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Analysis of governance and support costs

Support costs allocated to raising funds

	Basis of allocation	Employee costs £	Other support costs £	Total 2021 £	Total 2020 £
Other costs for generating funds	A	8,636	5,134	13,770	16,551

Support costs allocated to charitable activities

	Basis of allocation	Employee costs £	Other support costs £	Total 2021 £	Total 2020 £
Charitable activity	A	10,089	15,341	25,430	17,586

Basis of allocation

Reference	Method of allocation
A	All support costs are allocated to activities based upon the amount of time spent by staff.

Governance costs

	Unrestricted funds	Total 2021 £	Total 2020 £
	General £		
Allocated support costs	2,760	2,760	2,639
	2,760	2,760	2,639

9 Government grants

Grant / CJRS Furlough

The amount of grants recognised in the financial statements was £16,778 (2020 - ££Nil).

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	1,339	3,402

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	52,183	68,779
Social security costs	1,955	3,033
Pension costs	787	762
	<u>54,925</u>	<u>72,574</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable and fund raising activities	<u>3</u>	<u>3</u>

2 (2020 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £787 (2020 - £762).

No employee received emoluments of more than £60,000 during the year.

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 April 2020	9,500	9,500
At 31 March 2021	9,500	9,500
Amortisation		
At 1 April 2020	9,499	9,499
At 31 March 2021	9,499	9,499
Net book value		
At 31 March 2021	1	1
At 31 March 2020	1	1

15 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	130,605	130,605
At 31 March 2021	130,605	130,605
Depreciation		
At 1 April 2020	125,248	125,248
Charge for the year	1,339	1,339
At 31 March 2021	126,587	126,587
Net book value		
At 31 March 2021	4,018	4,018
At 31 March 2020	5,357	5,357

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Stock

	2021 £	2020 £
Stocks	<u>1,235</u>	<u>2,740</u>

The cost of stock recognised as an expense in the year amounted to £1,505 (2020 - £271).

17 Current asset investments

	2021 £	2020 £
Listed other shares	<u>80,000</u>	<u>80,000</u>

Listed investments

Investments having a net book value of £80,000 (31 March 2020: £80,000) are listed on a recognised stock exchange and had a market value of £79,611 at the end of the year (31 March 2020 - £80,748).

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	10,791	10,110
Other creditors	14,871	11,677
Accruals	<u>11,885</u>	<u>8,606</u>
	<u>37,547</u>	<u>30,393</u>

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £787 (2020 - £762).

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

20 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General	68,707	53,761	(45,893)	76,575
Government Grant	-	16,778	(16,778)	-
	<u>68,707</u>	<u>70,539</u>	<u>(62,671)</u>	<u>76,575</u>
<i>Designated</i>				
Conservation Fund	44,245	1,315	-	45,560
Education Fund	44,245	1,315	-	45,560
	<u>88,490</u>	<u>2,630</u>	<u>-</u>	<u>91,120</u>
Total Unrestricted funds	<u>157,197</u>	<u>73,169</u>	<u>(62,671)</u>	<u>167,695</u>
Restricted funds				
UK Centre for Ecology & Hydrology	-	10,000	(10,000)	-
NRW Bottlenose Dolphin	-	20,000	(20,000)	-
UN ASCOBANS	-	9,656	(9,656)	-
Bangor University	-	1,000	(1,000)	-
Sea Changers	-	1,200	(1,200)	-
	<u>-</u>	<u>41,856</u>	<u>(41,856)</u>	<u>-</u>
Total restricted funds	<u>-</u>	<u>41,856</u>	<u>(41,856)</u>	<u>-</u>
Total funds	<u>157,197</u>	<u>115,025</u>	<u>(104,527)</u>	<u>167,695</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>General</i>				
General	94,238	85,172	(110,703)	68,707
<i>Designated</i>				
Conservation Fund	42,786	1,459	-	44,245
Education Fund	42,786	1,459	-	44,245
	<u>85,572</u>	<u>2,918</u>	<u>-</u>	<u>88,490</u>
Total unrestricted funds	<u>179,810</u>	<u>88,090</u>	<u>(110,703)</u>	<u>157,197</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Restricted funds				
John Spedan Lewis Foundation	3,500	6,000	(9,500)	-
UK Centre for Ecology & Hydrology	-	2,025	(2,025)	-
Joint Nature Conservation Committee	-	11,500	(11,500)	-
NRW Bottlenose Dolphin	985	-	(985)	-
People's Postcode Local Trust	20,000	-	(20,000)	-
Tesco Bags of Help	2,000	-	(2,000)	-
Total restricted funds	<u>26,485</u>	<u>19,525</u>	<u>(46,010)</u>	<u>-</u>
Total funds	<u>206,295</u>	<u>107,615</u>	<u>(156,713)</u>	<u>157,197</u>

UK Centre for Ecology & Hydrology (£10,000)

Project led by the UK Centre for Ecology & Hydrology (funded by Marine Scotland Science) to examine the effects of climate upon seabird distributions in the North Sea, and make predictions how these may change during the 21st century according to various climate change scenarios.

United Nations Environmental Programme/ASCOBANS (£9,655.62)

Project for the inter-governmental conservation agreement, ASCOBANS, under the United Nations Environmental Programme's Convention on the Conservation of Migratory Species, to coordinate Conservation Plans for the Harbour Porpoise.

Sea Changers (£1,200)

Project to support the production of monthly videos summarising citizen science sighting reports of whales, dolphins and porpoises, and provided to members as part of the Adopt A Dolphin scheme.

Bangor University BEERN (£1,000)

Project to fund research boat charters to investigate the behaviour and ecology of Risso's dolphins in North Wales during summer 2021.

NRW Marine Mammal & Bird Atlas (£20,000)

Project funded by Natural Resources Wales to collate and analyse dedicated survey data and to produce a new atlas of cetacean and seabird distribution and abundance in the Irish Sea, with emphasis upon Welsh waters.

Sea Watch Foundation - The Cetacean Monitoring Unit

Notes to the Financial Statements for the Year Ended 31 March 2021

21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Intangible fixed assets	1	1
Tangible fixed assets	4,018	4,018
Current assets	201,223	201,223
Current liabilities	<u>(37,547)</u>	<u>(37,547)</u>
Total net assets	<u>167,695</u>	<u>167,695</u>