

ORGANISATION CETACEA

England & Wales · Charity number 1141728

Details

Other names	ORCA
Status	Registered
Legal form	Charitable company
Company number	07463043
Registered	2011-05-05
Register	View on the Charity Commission register

Contact

Address	Orca The Brittany Centre Wharf Road Portsmouth PO2 8RU
Phone	02392832565
Email	info@orca.org.uk
Website	www.orca.org.uk

Activities

Objects: TO PROMOTE THE CONSERVATION OF CETACEANS, SEABIRDS AND OTHER MARINE WILDLIFE, IN PARTICULAR BY:I. EDUCATING THE PUBLIC AND RAISING AWARENESS OF THE NEED FOR THE CONSERVATION OF SUCH WILDLIFE AND ITS NATURAL HABITAT.II. CONDUCTING RESEARCH INTO SPECIES OF SUCH WILDLIFE AND TO PUBLISH THE RESULTS FOR THE BENEFIT OF THE GENERAL PUBLICIII.ADVISING ON MEASURES CONTRIBUTING TO THE CONSERVATION OF MARINE WILDLIFE

Activities: ORCA works to protect whales, dolphins and porpoises (collectively known as cetaceans) in UK and European waters. We promote the conservation of cetaceans in particular by educating the public and raising awareness of the need for their protection and their natural habitat. We also conduct scientific research into whale and dolphin habitat, population and distribution.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£961,774	£867,620	£188,924	29
2023-12-31	£761,241	£813,720	£94,770	28
2022-12-31	£634,020	£687,336	£146,528	28
2021-12-31	£373,016	£317,285	-	-
2020-12-31	£352,619	£309,713	-	-

Trustees

Name	Role	Appointed
WENDY AXFORD	Chair	2015-12-05
ELFYN PUGH		2025-11-29
Emma Rachel Batchelor		2020-09-15
Michael Trench		2025-11-29
RICHARD CHRISTOPHER BULL		2025-11-29
Sarah Louise King		2024-08-03
Stephen David House		2023-11-25

ORGANISATION CETACEA

England & Wales - Charity number 1141728

Accounts

ORCA
ORGANISATION CETACEA LIMITED

(A charitable company limited by guarantee)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE PERIOD

1ST JANUARY 2024 TO 31ST DECEMBER 2024

FOR

Registered Company number: 07463043 (England and Wales)

Registered Charity Number: 1141728

OSCR: SCO46090

ORGANISATION CETACEA

Contents of the Report of the Trustees and Financial Statements

For the year ending 31st December 2024

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Organisation Cetacea

Report of the Trustees for the year ending 31st December 2024

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31st December 2024 which are also prepared to meet the requirements for the Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, and 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 (FRS102) (effective 1st January 2015).

Chair and CEO Report

ORCA continues to stand as one of the UK's leading marine conservation charities, with our mission focused on safeguarding whales, dolphins and porpoises through science, education, and advocacy. What began with surveys in UK waters has now become a truly global effort to protect these incredible creatures and the oceans they call home.

Over the past year, our work has reached further than ever before. With new international routes, cutting-edge research partnerships, and a passionate community of trained citizen scientists, ORCA is generating vital data from some of the most remote and understudied corners of the ocean. These dedicated volunteers, many giving their time freely, monitor key habitats aboard ferries and cruise ships, forming the world's largest seaborne cetacean survey network.

The insights we gather are more than just numbers. Each datapoint helps shape our annual *State of Cetaceans* report, now recognised as a crucial reference for scientists, policymakers, and conservationists. This year's report has played an important role in spotlighting vulnerable populations and driving forward science-based protections for cetaceans around the globe.

Our groundbreaking work on vessel strike prevention continues to grow in significance. Through research conducted on commercial ships and data gathered by our citizen scientists, we're beginning to understand how these collisions occur and more importantly, how to stop them. ORCA's findings are now helping to shape policy, proving that even small organisations can make a big difference on the world stage when guided by evidence and determination.

Our education programmes also reached new heights in 2025. With over 5 million passengers inspired aboard ferries and cruise ships, and a growing programme tailored for seafarers, we are helping people from all walks of life to see the sea not just as a route or resource, but as a living world worth protecting.

We are incredibly proud to lead ORCA, but we know that our achievements belong to a much larger community. From our skilled full-time staff to the hundreds of volunteers who give their time, energy, and passion to our cause - this is a shared success.

To all our supporters: your belief in ORCA powers everything we do. From the deck of a ferry to the channels of international policy, your support is helping to turn the tide for whales, dolphins and porpoises around the world.

A handwritten signature in blue ink, appearing to read 'Wendy Axford', written on a light blue grid background.

Wendy Axford
Chair of Trustees

A handwritten signature in blue ink, appearing to read 'Sally Hamilton', written on a light blue grid background.

Sally Hamilton
CEO

Organisation Overview

Our Purpose

The charity's objectives ('Objects') are specifically restricted to the following:

To promote the conservation of cetaceans, seabirds and other marine wildlife, by:

(a) educating the public and raising awareness of the need for the conservation of such wildlife and its natural habitat; **(b)** conducting research into marine species and publishing the results for the benefit of the public, and **(c)** advising on measures contributing to the conservation of marine wildlife.

Our Mission

There are over 90 species of whales, dolphins and porpoises, collectively known as cetaceans. Many of these species are not adequately protected by international conventions, and their populations are being impacted by overfishing, marine pollution, destruction of their habitats and climate change. ORCA's mission is to give everyone who cares about whale and dolphin conservation an active role in safeguarding their future.

What We Do

ORCA believes that the best way to protect cetaceans is to:

- Inspire people of the wonder of cetaceans to take conservation action to protect the marine environment
- Monitor and identify vulnerable whale and dolphin populations
- Help to protect threatened whale and dolphin habitats
- Address key conservation threats such as large whales being hit by vessels

The public are at the centre of all we do:

- We deliver educational programmes to raise their awareness of the cetaceans present in our oceans and the need to conserve them
- We train members of the public as Marine Mammal Surveyors and Ocean Conservationists
- We involve ORCA trained surveyors in conducting scientifically valid marine mammal surveys from ferries and cruise ships, to monitor cetacean populations
- We publish details of cetacean sightings and conservation measures to all interested parties, including the public

Details of cetacean sightings by ORCA observers are made available to the UK Government to meet its obligation under the UK Marine Strategy Framework and other commitments under the UK Habitat Regulations to monitor cetacean populations. In addition, ORCA's survey data is used by the UK Government, helping to establish a network of Marine Protected Areas; sea areas around the UK where human activity is restricted. Details of cetacean sightings by ORCA trained observers are also shared with EU Member States and the global marine conservation community, thus influencing legislation, industry standards and conservation worldwide.

ORCA data also contributes towards the Important Marine Mammal Areas (IMMAs) initiative which is the major activity the Marine Mammal Protected Areas Task Force (MMPATF). This task force was created in 2013 by the International Union of Conservation of Nature (IUCN), World Commission on Protected Areas (WCPA) and the Species Survival Commission (SSC) with its purpose to provide to help support a stronger global profile for the role of marine mammals in protected areas.

Our Achievements in 2024

Educating and inspiring People

Our educational programme is delivered through a number of multi-layered initiatives which include 1)) the Ocean Conservationist Network; trained experts who board ferries and cruise ships to educate and inspire passengers about the wonders of the ocean b) our volunteer Marine Mammal Surveyor Network, highly trained volunteers conducting surveys on board the UK ferry network and) our community outreach monitoring project; OceanWatchers including our new online ID courses for individuals who just want to learn more about the marine creatures around us.

Ocean Conservationist Programme

Ocean Conservationists are highly trained wildlife experts who deliver unforgettable wildlife experiences on board ferries and cruise ships across the world. These passionate and dedicated individuals work to showcase the incredible diversity of wildlife that can be spotted from the decks of these ships, helping guests on board learn more about the marine environment. They allow us to not only inspire people from all walks of life but also collect vital scientific data that can be used to help protect whales and dolphins around the globe.

In 2024, our Ocean Conservationist programme on the ferry network continued in its second year in Scandinavia working on the route between Copenhagen and Oslo. As in previous years, we were excited to have Ocean Conservationists inspiring guests and exploring the waters of the west coast of Scotland, the Bay of Biscay, the English Channel and the North Sea.

Ocean Conservationists joined Brittany Ferries ships the Pont-Aven, Salamanca, Santana and Galicia, sailing through the productive waters of the Bay of Biscay during the summer months. Eight Ocean Conservationists inspired passengers and collected vital scientific data in one of the top five places in the world to see whales and dolphins.

In the North Sea, two Ocean Conservationists travelled on the King Seaways between Newcastle and Ijmuiden from March to September. They inspired guests about the marine life around them during the crossing. After last year's successful pilot, we conducted a full season onboard the Princess Seaways, the sister ship to the King and transiting a similar route.

In Scandinavia, after a successful eight-week pilot programme in 2023 we placed Ocean Conservationists both on the Crown Seaways and Pearl Seaways for the summer season sailing between Copenhagen and Oslo in the North Sea, educating guests about the marine life on this route and teaching them about key threats to cetaceans in this region.

This year's Ocean Conservationist programme continued to be one of the busiest, with at least one person out at sea every day of the year - overall, they spent the equivalent of 4370-man days at sea . The year started with a new cohort of Ocean Conservationists completing our third four-month online training course, teaching them all the skills they need to deliver exceptional experiences at sea. The new cohort experienced life at sea, with many joining our experienced Ocean Conservationists during itineraries with Ambassador Cruise Lines, Albatros Expeditions, Explora Journeys, Fred. Olsen Cruise Lines, HX-Hurtigruten Expeditions, Mystic Cruises, Noble Caledonian, P&O Cruises and PONANT. They visited exciting and critical cetacean habitats, including Alaska, Greenland and Antarctica.

Ocean Conservationists continued to have a presence as part of the Expedition Teams on board HX Expeditions vessels as the marine mammal expert, helping to showcase the whales, dolphins and porpoises seen during their sailings.

Since 2007, teams of trained Marine Mammal Observers have been invited on board Saga cruise ships. Since then, we have built up a reputation for enhancing the enjoyment of guests' trips and their understanding of marine wildlife through delivering presentations, running deck watches whilst surveying, and generally being on hand to talk about any wildlife sighted. In 2024 ORCA survey teams travelled through the wildlife-rich waters of the UK and Ireland with some venturing further afield into the cold Arctic waters, across to Canada, the Caribbean and through the Mediterranean and along the North African coast.

We want to say a big thank you to all our ferry and cruise partners for inviting ORCA's citizen scientists on board, allowing us to inspire guests, and helping us to continue to monitor and protect marine habitats and the amazing species that live there.

OceanWatchers

In addition to ORCA's dedicated effort surveys used to identify critical whale and dolphin habitats, the work carried out by our volunteer network of OceanWatchers has enabled us to expand our survey effort significantly. These trained OceanWatchers conduct surveys in their own time from land or at sea. This programme was introduced in the aftermath of the pandemic when organised widespread travel was still restricted but individuals and small groups could continue to venture outside.

In 2024, outside of the scheduled ORCA surveys, volunteer OceanWatchers collected data on the ORCA OceanWatchers app from personal craft, wildlife-watching vessels, cruise ships, ferries and other pleasure boats. The majority of effort was collected onboard cruise ships followed by ferries with surveys concentrated in the Northeast Atlantic around Europe but surveys were also carried out in all the major oceans. A total of 1189 sightings consisting of 5354 individuals were recorded, covering a total of 33 different cetacean species. A total of 41,411 km of effort was conducted in 2024,

Land-based surveys of cetaceans are a low-cost method for monitoring coastal species which are more exposed to human activities. Observing from land also limits disturbance compared to boat-based surveys. Additionally, repeated surveys of the same sites over time can increase our ability to detect trends and reveal fine-scale patterns in habitat use. The ORCA OceanWatchers app allows users to conduct surveys from fixed observation points on land or while walking along the coast.

In 2024 volunteer OceanWatchers conducted 527 hours of surveys from land using the ORCA OceanWatchers app with 270 sightings recorded amounting to 1192 animals. Ten cetacean species were recorded with common dolphins, harbour porpoises and Risso's dolphins the most frequently sighted. Land-based surveys were mainly conducted in the UK but surveys were also conducted in Norway (including Svalbard), South Africa, Indonesia and Australia.

Volunteer Marine Mammal Surveyor Network

Marine Mammal Surveys are ORCA's core activity. In 2024, we were delighted that ORCA volunteer Marine Mammal Surveyors returned to the bridge of ferries across the UK to collect vital whale and dolphin sightings data at the same levels as prior to the pandemic. A total of 111 surveys took place across 14 ferry routes operated by five companies and resulting in 25,460 km of effort.

Our popular one-day Marine Mammal Surveyor Courses continued online, which allowed participants from all around the UK and the rest of the world to learn everything they need to know to play their part in protecting whales and dolphins.

The ORCA Marine Mammal Surveyor courses, which train members of the public to be citizen scientists studying whales and dolphins, are the core of the charity's long-running conservation programme. ORCA Marine Mammal Surveyors participate in ferry and cruise surveys mainly in UK and European waters, working to use those ships as platforms of opportunity to identify important marine mammal hotspots and monitor population trends. The online courses have been developed to be interactive with participants voting on polls and annotating pictures to learn about whale, dolphin and porpoise identification and our scientific surveying protocol. By the end of 2024, over 112 participants booked Marine Mammal Surveyor courses, learning all they needed to know about cetacean biology and how they could play their role in protecting whales and dolphins.

For those enthusiasts who would prefer to learn more about the behaviour and natural history of these magnificent animals from their sitting rooms we launched our new eLearning course modules in 2024; ranging from whale and dolphin ID to cetaceans of the Southern Ocean.

Monitoring our Oceans and Protecting Threatened Habitats

ORCA undertakes several initiatives to monitor whale and dolphin populations and identify vulnerable habitats using an army of citizen scientists on board ferries and cruise ships. Our database of cetacean sightings since 1998 is available to anyone on request: students, research organisations, other NGOs and governments. Highlights of our survey data are published in our annual State of Cetaceans report (SOC), Flukeprints (the ORCA members' magazine), and on the ORCA website and via social media.

ORCA's State of Cetaceans Report (SOC)

The State of Cetaceans is ORCA's report series, documenting the results of its survey findings and, more importantly, drawing conclusions about what this means for whales, dolphins and porpoises in the wild. With significant and emerging threats continuing to adversely impact these animals and their habitats, ORCA's findings are crucial in providing evidence to conserve these animals for the future.

With our surveys expanding globally, we are gaining even greater insight about marine mammal populations in more diverse and remote parts of the ocean. Our work on vessel strikes, wider threats to cetaceans and habitats has moved onto an international stage, and so our report now reflects this increasing global dimension.

The eighth State of Cetaceans report published this year, outlines sightings from the 2024 survey season from ORCA Marine Mammal Surveyors and Ocean Conservationists collecting data around the world.

This report builds on the 19 years' worth of cetacean sightings and environmental data collected during dedicated ORCA surveys conducted between 2006 and 2024, totalling:

- 4,511 surveys
- 314,154 individual animals recorded
- 52 different species of whales dolphins and porpoises identified

In this single year alone - 2024:

- 893 surveys were conducted
- 51,514 individual animals were record
- 46 different species of whales, dolphins and porpoises were identified
- 8 species were recorded for the first time on ORCA surveys

Collaborations with Institutions/Associations and Statutory Organisations

During 2024, we continued to improve relationships and collaborations with key academic and statutory institutions. Our objective is to ensure that our data is shared with the international marine conservation community to enable long lasting and meaningful conservation benefits for cetaceans and ocean wildlife.

- Wildlife and Countryside Link (in 2021 we became chair of the Marine Mammals working group)
- Joint Nature Conservation Committee (ORCA elected to be a key advisor and member of the governance working group of the Joint Cetacean Data Programme)
- ASCOBANS
- ACCOBAMS
- IUCN Marine Mammal Protected Areas Task Force (IMMA) (ORCA elected as a regional coordinator for the Northeast Atlantic Ocean)
- International Whaling Commission (IWC) (ORCA has accreditation status in the Scientific Committee, Conservation Committee and the Commission)
- DEFRA
- IAATO
- Nature Scotland
- Natural England
- Government of South Georgia and the South Sandwich Islands
- The University of Edinburgh
- National Oceanography Centre
- La Rochelle Université
- Bangor University

Saving Large Whales from Vessel Strike

Unfortunately, vessel strike (whales being hit by ships) is still one of the biggest threats to large whales globally. Understanding the threat of ship strikes and finding ways to prevent them is one of ORCA's key objectives.

ORCA are in a unique position to help mitigate the impacts of shipping activity on cetaceans, through our relationships across the shipping sector and our work now spanning across the world's ocean, crossing hotspots for collision risk such as the Antarctic Peninsula and the Northeast Pacific, as well as European waters where we have extensive surveying experience and records (for example the Bay of Biscay).

In 2024, ORCA continued our vessel strike study on board a large cruise vessel in Alaska. An ORCA Marine Mammal Observer (MMO) was placed on board a cruise ship during the 2024 Alaska cruise season (May-September). Along with acting as an additional watch keeper on the bridge, the MMO delivered extensive formal and informal ship strike mitigation training to all members of the bridge crew whilst also collecting data using a new protocol aimed at better understanding the response of large whales to large vessels.

For the 2024/2025 Antarctica season, ORCA worked in collaboration with the British Antarctic Survey, HX, IAATO and the Government of South Georgia and the South Sandwich Islands to undertake research aimed to better understand the abundance and distribution of recovering large whale populations in and around South Georgia and the Antarctic Peninsula. As experts in distance sampling for cetaceans using platforms of opportunity, ORCA devised and conducted a research project utilising this survey methodology during the 2024/25 Antarctic cruise season on board HX's MS Fram.

The aim of the study was to identify whale hotspots, particularly around South Georgia and the Antarctica Peninsula, so that effective mitigation measures can be put in place to protect the large whales that are returning to this critical habitat.

Another high-risk area for vessel strike is the Bay of Biscay. In 2024 ORCA continued to fund a dedicated researcher onboard Brittany Ferries ship Galicia throughout the summer months to collect video data as part of the first year of a behavioural study investigating the response of fin whales to large vessels in the Bay of Biscay.

Our Work in Scotland

In 2024, we continued to work in Scotland.

Marine Mammal Surveyors once again joined Caledonian MacBrayne ferries around the Hebrides to collect distance sampling data and were also on board NorthLink Ferries on the Aberdeen- Orkney- Shetland route,

Thank you

One of our greatest achievements is our army of trained and dedicated citizen scientists, passionate about cetacean conservation. An overwhelming gratitude of thanks goes to our volunteer trained Marine Mammal Surveyors, our Ocean Conservationists, all the survey team leaders and we must not forget the office support, without whose enthusiastic support ORCA could not function. We would also like to extend our thanks to the ORCA patrons Mark Carwardine, Chris Packham, Nigel Marvin and Lizzie Daly for all their continued support over the last year.

Future Plans

ORCA is convinced that cetacean conservation is best served by raising public awareness of the species, monitoring their populations and providing scientifically valid information about their location and density to researchers, NGOs, government bodies and the shipping industry. We also consider it essential to deliver conservation initiatives that address the key threats to cetaceans identified by our research.

Our plan for 2025 is, therefore, to refine and continue operating our established programmes. This involves inspiring the public, training marine mammal citizen scientists, conducting cetacean surveys in the Northeast Atlantic Ocean, the Arctic Ocean and the Southern Ocean, expanding our Ocean Conservationist programme globally across the cruise sector and providing information about cetacean populations to interested parties.

Our 2026 plans will include the following:

- Publish the ninth annual State of Cetaceans report highlighting the survey work from 2006 – 2025 and the persistent and emerging threats cetaceans face today
- Conduct 150 plus cetacean surveys from ferries and cruise ships transiting primarily the North Atlantic, Arctic and Southern Oceans
- Continuously improve and streamline the methods used for data collection by our Ocean Conservationists and network of Marine Mammal Surveyors using technology across the fleet
- Seek additional ferry, cruise and expedition partners to expand the sea areas covered by our marine mammal surveys and thus enhance our knowledge of cetacean populations and conservation needs with a particular focus around the UK.
- Enhance our Team Leaders Marine Mammal Surveyor training programme to continual upskill our Team Leaders and expand our Ocean Conservationist training programme
- Continue to meet all requests for information about cetacean populations
- Continue our dedicated vessel strike surveys across the Bay of Biscay to gain a better understanding of how fin whales behave in close proximity to large ships and continue to record ship and whale interactions in Alaska
- Attend events that actively promote marine conservation and education

Structure, Governance and Management

Governing Instrument

ORCA is registered with both the UK Charity Commission and the Office of Scottish Charity Regulator (OSCR), (charity number 1141728) and with Companies House as a company limited by guarantee (registered company number 7463043). ORCA is governed by its Memorandum and Articles of Association adopted 7th December 2010 revised June 2015. Prior to December 2010 ORCA was governed by constitution and registered with the Charity Commission as an unincorporated charity number 1098765.

Reference and Administrative Details

Charity name: ORCA

Other Charity name: Organisation Cetacea

Registered charity number: 1141728

Registered company number: 7463043

OSCR registration number: SCO46090

Charity Principle and Registered address

Brittany Centre

Wharf Road

Portsmouth

Hampshire

PO2 8RU

Accountants

Neon Numbers Limited

259 Copnor Road

Portsmouth

Hampshire

PO3 5EE

Independent Examiner

M. A. Hawkins BA FCA, Chartered Accountant

212 Norcot Road,

Tilehurst, Reading,

Berkshire

RG30 6AE

Trustees

The ORCA board currently comprises seven Trustees, who have legal responsibility for the efficient use of ORCA's resources consistent with the objectives of ORCA and for providing effective leadership and strategic direction. Trustees are appointed in accordance with the requirements in the Constitution.

Trustees that served during the 2024 period

Wendy Axford (Chair)

Michael Trench (Treasurer)

Emma Bachelor

Richard Bull

Stephen House

Sarah King (*appointed 3rd August 2024*)

Elfyn Pugh

Our current Trustees are:

Wendy Axford (Chair) - {formerly Burns}

Wendy has been involved with ORCA since 2011 and was Chair from November 2011 until June 2014. After a period away Wendy has re-joined ORCA as a trustee and moved back into the helm in 2022. Wendy has a Master's degree in Voluntary Sector Management from Cass Business School, London. *"Growing up on the South Coast I have always had a passion for the sea and marine wildlife. I am delighted to be returning to ORCA and it is wonderful to see the impact the charity continues to make."*

Mike Trench (Honorary Treasurer)

Mike is a chartered accountant and has a BSc in Business Administration from Cardiff University. Previous experience in the voluntary sector includes a secondment working with Business in the Community as a volunteer project manager and Community and Finance director for the Junior Chamber of Commerce in Southampton. As part of these roles, he successfully organised a fundraising day showcasing several local charities, raised several thousands of pounds and organised practical projects including renovations of two community centres and a secured housing unit run by Hampshire Autistic Society. He also spent some time volunteering in an orphanage in Kenya. Mike is the Financial and Commercial Director of a power station based near Southampton.

Emma Batchelor

Emma brings with her over 20 years of PR and marketing experience. A lover of the sea, Emma has spent the last decade working in the ferry sector and, until recently, headed up industry body Discover Ferries, promoting best practice in ESG among members as well as the benefits of travel by sea to UK travellers. A life-long believer in education, Emma has recently completed an MSc in Psychology, with her main project focussed on helping people reduce their plastic usage.

Richard Bull

Before becoming a Trustee, Richard was ORCA's Project Development Manager working on the Ship Strike Project. Richard has been an active member of ORCA since 2010, when he spent 6 months volunteering as a Wildlife Officer on the Cap Finistère. Since then, Richard has been the Senior Wildlife Officer on the MS King Seaways in 2011 and worked on the ORCA database that was sent to the JNCC Joint Cetacean Protocol. Richard has an MSc in Applied Ecology and Conservation from the University of East Anglia and over 8 years post graduate ecology and conservation experience, working in three continents.

Elfyn Pugh

Elfyn is well and truly the Welsh member of the board of trustees. He was literally born within a stone's throw of the sea in West Wales and says the sea is in his blood. His early career as a zookeeper at the renowned Chester Zoo taught him a great deal about animal behaviour. In 2004 Elfyn retired after a lengthy career in the police force and joined ORCA initially as a member in 2007 before being elected as a trustee in 2010. As well as his role as a trustee, Elfyn assists the Director in organising and running the highly successful joint venture between ORCA and Brittany Ferries operating whale and dolphin mini cruises across the Bay of Biscay to Spain on which he also acts as a wildlife guide.

Stephen House

Stephen House is an accomplished commercial leader with over 20 years of experience in marketing and business transformation. He brings a wealth of expertise in sustainability, having successfully driven impactful environmental initiatives in his current role at DFDS. Stephen has worked with ORCA since its inception, some 16 years ago, supporting maritime conservation efforts and public awareness around the protection of marine ecosystems and wildlife.

Sarah King

Sarah is a seasoned HR professional with extensive senior-level experience in both the private and public sectors, spanning various industry sectors. She is highly experienced in handling contentious employment investigations, where her knowledge of employment law coupled with an open-minded approach provide a fair and balanced outcome for her clients.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have reviewed the risks to the charity in 2024 and are in the process of taking appropriate action to mitigate any perceived risks.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and activities. ORCA is an organisation devoted to the conservation of cetaceans in the UK and European waters. This is achieved by educating the public and conducting and publishing research. This is beneficial to the public as the protection of wildlife contributes to creating a better world around us, where we live in harmony and gain enjoyment from it.

Financial Review

Financial Overview

2024 was another year of expansion for the charity's activities supported by its continuing strong financial performance. Income levels in particular were strong during the year helping to deliver a surplus that was well ahead of expectation. The disciplines put in place across the previous two years supported the management of cash flow that this higher level of activity can introduce and the charity managed those challenges well.

Looking forward into 2025, the reserves position allows the charity to further its work with the financial resources in place to allow the team to pursue activities to contribute positively to its overall aims, without concern about the financial implications in the short term. In conjunction with the charity becoming involved in different commercial arrangements, as its relationships with cruise partners and the industry itself develops, mean 2025 should also deliver solid financial performance.

Investment Policy

The Trustees, having regard to the liquidity requirements of running the charity on a day-to-day basis, have kept available funds in an easy access interest-bearing deposit account. After considering longer term investments, they concluded that the available interest rates did not justify the additional administration cost.

Reserves Policy and going concern

Total Balance Sheet Funds	£188,924
Represented by:	
Restricted Funds	£5,472
Designated Reserves	-
Unrestricted 'Free' Reserves	£183,452

Designated

There were no designated funds for 2024

Unrestricted (Free)

The remaining funds are to support the general expenditure of ORCA. The trustees review the level of free reserves on an annual basis to ensure that funds are spent in a way that will provide the best return possible. This may be to meet any one of ORCA's strategic goals, such as providing funding for a specific science project or be used to fund the cost of obtaining grants for larger projects.

This objective is balanced with the need to ensure that ORCA has a level of free reserves that are available to meet any emergency expenditure requirements. In the worst-case scenario, it will enable the charity to be wound up in a responsible and ethical manner. To this end the trustees have decided that an appropriate level would be between three to six months cover on expenditure not covered by project related restricted grants. Based on the 2025 anticipated expenditure this is set between £100k to £150k. Whilst the charity is in a period of growth, it is the aim of the trustees to keep this at the minimum level. This is to ensure that all surplus funds are reinvested into the work of the charity and in fulfilling its strategic goals.

The trustees have reviewed the financial circumstances of the charity and consider that there continues to be adequate resources available to fund the activities of the charity during 2025 and beyond, therefore the trustees are of the view that the charity is a going concern.

Financial Statements

Trustees' Responsibilities in relation to the Financial Statements

The charity trustees (who are also the directors of the Organisation Cetacea for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK accounting standards (UKGAAP)

Company law requires that the director/trustees prepare financial statements for each financial year which give a true and fair view of the state of 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees who are also directors for the purposes of company law, in accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's independent examiner is unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's examiner is aware of that information.

This report was approved by the Board of Trustees on 15th March 2025 signed on its behalf by Wendy



Axford, Chair.

Independent Examiner's Report to the Trustees of Organisation Cetacea

I report on the accounts for the company for the year ended 31st December 2024

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) or under Regulation 10 (1)(a) to (c) of the Charity Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts, and I am qualified to undertake the examination by being a member of the institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to 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 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charity Accounts (Scotland) Regulations 2006. 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 examiner's 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 section 44(1)(a) of the 2005 Act and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) and of the 2005 Act and Regulation 8 of 2006 Accounts Regulation and
- which are consistent 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 to enable a proper understanding of the accounts to be reached



Signed by:
M. A. Hawkins BA FCA, Chartered Accountant
212 Norcot Road, Tilehurst,
Reading, Berkshire RG30 6AE

Date: 12th September 2025

Statement of Financial Activities

Organisation Cetacea

For the year ended 31 December 2024

	Notes	Unrestricted Funds	Restricted Funds	2024	2023
Income and endowments from:					
Grants, Donations and legacies	2	272,084	33,590	305,674	237,944
Charitable Activities					
Educating the general public	3	649,686	-	649,686	514,237
Scientific Research		-	-	-	-
Income from trading activities					
Sale of Merchandise and services		4,259	-	4,259	8,231
Investments – interest received		2,155	-	2,155	829
Total		928,184	33,590	961,774	761,241
Expenditure on:					
Charitable activities: -					
Educating the general public	4	661,731	19,217	680,948	635,945
Scientific research	5	2,676	19,748	22,424	14,167
Total Charitable activities: -		664,407	38,965	703,372	650,112
Cost of Raising funds: -					
Cost of merchandise sold and services provided		1,251	-	1,251	2,634
Fundraising & Governance Costs	6	160,295	2,703	162,998	160,974
Total Cost of Raising funds: -		161,546	2,703	164,249	163,607
Total Expenditure on:		825,953	41,668	867,620	813,720
Net income/(expenditure) and net movement in funds for the year					
		102,232	(8,078)	94,154	(52,478)
Transfer between funds					
		-	-	-	-
Reconciliation of Funds: Total funds brought forward					
		81,220	13,550	94,770	147,249
Total funds carried forward		183,452	5,472	188,924	94,770

Statement of Financial Position

Organisation Cetacea

As at 31 December 2024

	Note	31 Dec 2024	31 Dec 2023
Fixed Assets			
Tangible Assets			
IT Equipment		18,376	17,446
IT Equipment Depreciation		(17,524)	(12,115)
Total Tangible Assets		852	5,331
		852	5,331
Current Assets			
Stocks		3,113	1,371
Debtors	10	81,572	8,582
Cash at bank and in hand		139,852	90,110
		224,536	100,063
Creditors: amounts falling due within one year			
Accruals		18,116	3,432
Income received in advance		1,920	2,880
Other creditors		16,429	4,313
		36,465	10,624
Net Current Assets (Liabilities)		188,072	89,439
Total Assets less Current Liabilities		188,924	94,770
Capital and Reserves			
Unrestricted Funds		183,452	81,220
Designated Funds		-	-
Restricted Funds		5,472	13,550
Total Capital and Reserves		188,924	94,770

Statement of Cash Flows

Organisation Cetacea

For the year ended 31 December 2024

Account	2024	2023
Operating Activities		
Receipts from customers	829,633	718,324
Payments to suppliers and employees	(782,212)	(738,926)
Interest received	3,011	(1,145)
Net Cash Flows from Operating Activities	50,434	(21,747)
Investing Activities		
Payment for property, plant and equipment	(929)	-
Net Cash Flows from Investing Activities	(929)	-
Net Cash Flows	49,742	(21,747)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	90,110	111,857
Net change in cash for period	49,742	(21,747)
Cash and cash equivalents at end of period	139,852	90,110

1. Accounting Policies

Basis of preparation

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 (FRS102 (effective 1st January 2015) – (Charities SORP (FRS102))), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at the historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Funds designated by the trustees for a specified purpose in the furtherance of the general objectives of the charity have been included within the Designated Fund. Restricted funds include funds held for a specific purpose upon which restrictions have been imposed by the donor.

Incoming Resources, Donated Services and facilities and interest receivable

Grants are recognised in the accounts when the charity becomes entitled to the grant.

Donations and gifts are included in full upon receipt. Any gift aid reclaimable is included at the time the donation was received.

Donated Services and facilities are included in the accounts where the value of the service can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included when it becomes due.

Income from services provided is included on the date the service was performed.

Unpaid holiday has been accrued in the year of entitlement.

Resources Expended

Resources expended are included in the Statement of Financial Activities on the accrual basis, inclusive of VAT. VAT is not recoverable.

Taxation

The charity is exempt from corporation tax on its charitable activities and the level of income from trading is currently below the level required for reporting to HMRC.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration which includes salaries and related costs. In a change of policy this year support costs have been included as part of fundraising. A restated comparative from previous year has been included.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight-line basis.

Stock

Stock is included at the lower of cost or net realisable value. The charity does not take donated items for resale.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Pensions

The charity operates an autoenrollment pension fund as required by law.

2. Income from government grants, donations and legacies

	Unrestricted Funds	Restricted Funds	2024	2023
Donations and collections	73,708	-	73,708	51,383
Memberships	93,852	-	93,852	89,262
Gift Aid	13,079	-	13,079	14,451
Grants				
Chapman Trust	1,000	-	1,000	-
Ernest Kleinwort Charitable Trust	-	4,000	4,000	-
Garfield Weston Foundation	25,000	-	25,000	-
Hurtigruten Foundation	-	9,711	9,711	-
New to Nature	-	7,857	7,857	13,027
Tesco Grant	-	5,125	5,125	14,375
The Big Give	-	6,897	6,987	-
The Shearers Foundation	10,000	-	10,000	-
Equipment & Donations in Kind	55,446	-	55,446	55,446
			305,67	237,94
	272,084	33,590	4	4

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	2024	2023
Training Activities	38,467	-	38,467	26,207
			611,21	488,03
Public Education activities	611,219	-	9	0
			649,68	514,23
Total	649,686	-	6	7

4. Educating the general public

	Unrestricted Funds	Restricted Funds	2024	2023
			376,06	349,41
Employee Costs	375,985	82	7	0
Equipment & Materials	3,228	5,974	9,202	5,657
Travel & Subsistence	56,713	179	56,892	57,253
			238,15	222,93
Support & Governance	225,170	12,982	2	1
Depreciation	635	-	635	693
			680,94	635,94
	661,731	19,217	8	4

5. Scientific Research

	Unrestricted Funds	Restricted Funds	2024	2023
Employee Costs	-	13,711	13,711	13,474
Equipment & Materials	541	6,037	6,578	-
Travel & Subsistence	1,500	-	1,500	-
Depreciation	635	-	635	693
	2,262	19,748	22,424	14,167

6. Fundraising & Governance Costs

	Unrestricted Funds	Restricted Funds	2024	2023
Fundraising costs				
Fundraiser salaries	49,260	-	49,260	42,000
Membership Administrator Salaries	-	-	-	-
Fundraiser expenses	9,639	-	9,639	9,441
Direct bank charges	4,611	-	4,611	2,819
Marketing	12,802	-	12,802	12,416
Website costs	26,425	-	26,425	23,500
Realised currency losses/(gains)	(504)	3	(504)	1,909
	102,233	3	102,236	92,150
Governance costs				
Governance salaries				
Accountancy	7,735	-	7,735	10,967
Bank Charges	386	-	386	640
Conservation Subscriptions	3,553	-	3,553	1,221
Equipment depreciation	4,138	-	4,138	4,429
Independent Examination	260	-	260	260
Insurance	12,603	-	12,603	18,758
IT equipment and software	5,812	2,700	8,512	12,292
Legal	4,162	-	4,162	240
Postage, stationery and IT	3,211	-	3,211	4,580
Rent	13,881	-	13,881	13,565
Telephones	1,504	-	1,504	1,698
Volunteer & Trustee Travel and subsistence	817	-	-	238
Total Governance costs	58,062	2,700	60,762	68,889
			162,998	160,974
	160,295	2,703	8	4

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2024	2023
Salaries	601,935	570,576
National Insurance	32,752	33,794
Pension Contributions	7,741	8,313
	642,428	612,683

No employees had employee benefits in excess of £60,000 (2023: nil).

The trustees were not paid or received any other benefits from employment with the charity (2021: nil). Some trustees were reimbursed for out-of-pocket expenses incurred in the course of carrying out their duties as trustee's total for the year £817 (2020: £Nil).

8. Staff Numbers

	2024	2023
	Number	Number
Education of general public	26	25
Scientific Research	1	1
Governance and Trading	2	2
	29	28

9. There were no related party transactions

10. Debtors

	2024	2023
Prepayments	4,167	5,696
Gift aid due	3,602	1,992
Trade debtors	73,803	894
	81,572	8,582

Partners and Supporters

ORCA would like to thank its partners and supporters for their invaluable assistance during 2024

Albatros Expeditions	Isles of Scilly Travel
Ambassador Cruise Line	JK Harvey Designs
Amy Cooper Design	Joint Nature Conservation Committee
Atlas Ocean Voyages	Marine Conservation Research International
Biodiverse IT	Mystic Cruises
British Rig Owners Association (BROA)	Noble Caledonia
Brittany Ferries	NorthLink Ferries
Caledonian MacBrayne	Opticron
Carnival UK (P&O Cruises and Cunard)	PONANT
Celestron	Portsmouth International Port
CloudOrca	Rugvin
UK Chamber of Shipping	SAGA
DFDS	Nature Scotland
DGP Intelsius	Sea Watch Foundation
DPD	TechnipFMC
Discover Ferries	Tesco Stronger Starts
Explora Journeys	Tidy Design
Flumens	University of Portsmouth
Fred. Olsen Cruise Lines	WILDGuides
HX: Hurtigruten Expeditions	

ORGANISATION CETACEA

England & Wales - Charity number 1141728

Accounts

ORCA
ORGANISATION CETACEA LIMITED

(A charitable company limited by guarantee)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE PERIOD

1ST JANUARY 2023 TO 31ST DECEMBER 2023

FOR

Registered Company number: 07463043 (England and Wales)

Registered Charity Number: 1141728

OSCR: SCO46090

ORGANISATION CETACEA

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For the year ending 31st December 2023

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Organisation Cetacea

Report of the Trustees for the year ending 31st December 2023

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31st December 2023 which are also prepared to meet the requirements for the Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, and 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 (FRS102) (effective 1st January 2015).

Chair's and CEO Report

ORCA is one of the UK's leading marine mammal conservation charities. Our two primary strands of work are scientific data collection on whale and dolphin populations and marine education.

ORCA's survey work is expanding globally, we are gaining greater insights about marine mammal populations in more diverse and remote parts of the ocean. The data collection is made possible by an extensive team of ORCA trained citizen scientists. These citizen scientists (many of whom are volunteers) travel on ferries and cruise ships to monitor vulnerable cetacean populations and their important habitats in many sea regions of the world.

This survey network is the largest of its kind and enables us to produce the annual State of Cetaceans report. This is an important review of the populations of whales, dolphins and porpoises, which is provided to government experts, scientists and others working in the field.

ORCA's work to prevent vessel strike, both through citizen science and through targeted research projects, is growing in its impact and importance, and through unique research projects on various commercial ships we are learning more than ever about the way that whales and large ships interact. This research will not only allow us to improve guidelines for seafarers in the long-term, but it has also enabled us to become an important voice in discussion around vessel strikes at the highest levels on the international stage.

On the educational front, our at sea education programme on board ferries and cruise ships inspired over 4.5 million passengers this year along with a dedicated educational programme for seafarers - those that live and work at sea.

We produce a teaching pack for primary schools throughout the UK. The lessons are now available free online and thousands of students accessed the resources this year, learning about how marine mammals have adapted and evolved in the marine environment. We have also distributed education resources for *The Pod Squad*, a new initiative targeted at schools across the UK that includes four brand-new cartoon characters created specifically to teach children about the incredible lives of cetaceans.

We are very proud to lead ORCA and want to thank our dedicated full-time staff for the commitment they give to achieve such excellent outcomes and ultimately protection for cetaceans.

However, we cannot stress enough that it is only ever possible thanks to the backing of our volunteers and supporters and for that we give you the biggest thanks of all.

A handwritten signature in black ink, appearing to read 'Wendy Axford', written on a light blue grid background.

Wendy Axford
Chair of Trustees

A handwritten signature in black ink, appearing to read 'Sally Hamilton', written on a light blue grid background.

Sally Hamilton
CEO

Organisation Overview

Our Purpose

The charity's objectives ('Objects') are specifically restricted to the following:

To promote the conservation of cetaceans, seabirds and other marine wildlife, in particular by:

(a) educating the public and raising awareness of the need for the conservation of such wildlife and its natural habitat; **(b)** conducting research into marine species and publishing the results for the benefit of the general public, and **(c)** advising on measures contributing to the conservation of marine wildlife.

Our Mission

There are over 90 species of whales, dolphins and porpoises, collectively known as cetaceans. Many of these species are not adequately protected by international conventions, and their populations are being impacted by overfishing, marine pollution, destruction of their habitats and climate change. ORCA's mission is to give everyone who cares about whale and dolphin conservation an active role in safeguarding their future.

What We Do

ORCA believes that the best way to protect cetaceans is to:

- Inspire people from all walks of life about whales and dolphins
- Monitor and identify vulnerable whale and dolphin populations
- Help to protect threatened whale and dolphin habitats
- Address key conservation threats such as large whales being hit by vessels

The public are at the centre of all we do:

- We deliver educational programmes for school children and adults, to raise their awareness of the cetaceans present in our oceans and the need to conserve them
- We train members of the public as Marine Mammal Surveyors and Ocean Conservationists
- We involve ORCA trained surveyors in conducting scientifically valid marine mammal surveys from ferries and cruise ships, to monitor cetacean populations
- We publish details of cetacean sightings and conservation measures to all interested parties, including the public

Details of cetacean sightings by ORCA observers are made available to the UK Government to meet its obligation under the UK Marine Strategy Framework and other commitments under the UK Habitat Regulations to monitor cetacean populations. In addition, ORCA's survey data is used by the UK Government, helping to establish a network of Marine Protected Areas; sea areas around the UK where human activity is restricted. Details of cetacean sightings by ORCA trained observers are also shared with EU Member States and the global marine conservation community, thus influencing legislation, industry standards and conservation worldwide. ORCA data also contributes towards the Important Marine Mammal Areas (IMMAs) programme led by the International Union for Conservation of Nature (IUCN), helping to identify key habitats as being of global importance to cetaceans and other marine mammals.

Our Achievements in 2023

Educating and inspiring People

Our educational programme is delivered through a number of initiatives which include; the Ocean Conservationist programme by placing trained experts on board ferries and cruise ships allowing us to educate and inspire passengers about the wonders of the ocean, community outreach projects such as our school's project - Whale Education Month, and the OceanWatchers' programme.

Ocean Conservationist Programme

Ocean Conservationists are highly trained wildlife experts who deliver unforgettable wildlife experiences on board ferries and cruise ships across the world. These passionate and dedicated individuals work to showcase the incredible diversity of wildlife that can be spotted from the decks of these ships, helping guests on board learn more about the marine environment. They allow us to not only inspire people from all walks of life but also collect vital scientific data that can be used to help protect whales and dolphins around the globe.

In 2023, our Ocean Conservationist programme on the ferry network expanded with the introduction of a brand new programme in Scandinavia working on the route between Copenhagen and Oslo. This year we were excited to have Ocean Conservationists inspiring guests and exploring the incredible islands of the west coast of Scotland, the Bay of Biscay, the English Channel and the North Sea.

Ocean Conservationists joined Brittany Ferries ships the Pont-Aven, Salamanca, Santana and Galicia, sailing through the productive waters of the Bay of Biscay during the summer months. Eight Ocean Conservationists inspired passengers and collected vital scientific data in one of the top five places in the world to see whales and dolphins.

In Scotland in the Hebrides, the Ocean Conservationist season started in March, inspiring passengers across the Caledonian MacBrayne fleet about the marine life that can be seen around the beautiful islands of the west coast of Scotland.

In the North Sea, two Ocean Conservationists travelled on the King Seaways between Newcastle and IJmuiden from March to September. They inspired guests about the marine life around them during

the crossing. We also ran a short pilot programme on the Princess Seaways, the sister ship to the King, with a view to introducing a programme on this second ship as well.

In Scandinavia, we ran an eight-week pilot programme placing Ocean Conservationists on the Crown Seaways and Pearl Seaways as they sailed between Copenhagen and Oslo, educating guests about the marine life on this route and teaching them about key threats to cetaceans in this region.

This year's Ocean Conservationist programme was the busiest yet, with at least one person out at sea every day of the year - overall, they spent the equivalent of 25 man-years at sea. The year started with a new cohort of Ocean Conservationists completing our second four-month online training course, teaching them all the skills they need to deliver exceptional experiences at sea. The new cohort experienced life at sea, with many joining our experienced Ocean Conservationists during itineraries with Ambassador Cruise Lines, Albatros Expeditions, Explora Journeys, Fred. Olsen Cruise Lines, HX-Hurtigruten Expeditions, Mystic Cruises, P&O Cruises and PONANT. They visited exciting and critical cetacean habitats, including Alaska, Greenland and Antarctica.

Ocean Conservationists continued to have a permanent presence as part of the Expedition Teams on board Hurtigruten Expeditions vessels MS Maud and MS Otto Sverdrup as the marine mammal expert, helping to showcase the whales, dolphins and porpoises seen during their sailings.

Since 2007, teams of trained marine mammal observers have been invited on board Saga cruise ships. Since then, we have built up a reputation for enhancing the enjoyment of guests' trips and their understanding of marine wildlife through delivering presentations, running deck watches whilst surveying, and generally being on hand to talk about any wildlife sighted. In 2023 ORCA survey teams travelled through the wildlife-rich waters of the UK, and some sailed to Greenland, Canada, the Caribbean and through the Mediterranean.

We want to say a big thank you to all our ferry and cruise partners for inviting ORCA's citizen scientists on board, allowing us to inspire guests, and helping us to continue to monitor and protect marine habitats and the amazing species that live there.

Whale Education Month

Whale Education Month (now in its seventh year), is our community outreach programme which aims to inspire primary school children about the wonders of marine mammals and the ocean they live in. This year's Whale Education Month topic was focused on the amazing habitat that is Antarctica with around 1,673 students signing up to take part, including teachers and home educators. It is estimated that over 14,000 students would have seen the resources.

OceanWatchers

In addition to ORCA's dedicated effort surveys used to identify critical whale and dolphin habitats, the work carried out by our volunteer network of OceanWatchers has enabled us to expand our survey effort significantly. These trained OceanWatchers conduct surveys in their own time from land or at sea. This programme was introduced in the aftermath of the pandemic when organised widespread travel was still restricted but individuals and small groups could continue to venture outside.

In 2023, outside of the scheduled ORCA surveys, volunteer OceanWatchers collected data on the ORCA OceanWatchers app from personal craft, wildlife-watching vessels, cruise ships, ferries and other pleasure boats. The majority of effort was spent in the Northeast Atlantic but surveys were also carried out in the Gulf of California, Indo-Pacific and the Western Pacific. A total of 714 sightings consisting of 9,267 individuals were recorded, covering a total of 31 different cetacean species. A total of 23,274km of effort was conducted in 2023, with melon-headed whales and pygmy sperm whales recorded for the first time in the ORCA dataset.

Land-based surveys of cetaceans are a low-cost method for monitoring coastal species which are more exposed to human activities. Observing from land also limits disturbance compared to boat-based surveys. Additionally, repeated surveys of the same sites over time can increase our ability to detect trends and reveal fine-scale patterns in habitat use. The ORCA OceanWatchers app allows users to conduct surveys from fixed observation points on land or while walking along the coast.

In 2023, volunteer OceanWatchers conducted 435 hours of surveys from land using the ORCA OceanWatchers app with 282 sightings recorded. The harbour porpoise and common dolphin were the most frequently sighted. Land-based surveys were conducted in Alaska, France, Germany and the UK

Monitoring our Oceans and Protecting Threatened Habitats

ORCA undertakes a number of initiatives to monitor whale and dolphin populations and identify vulnerable habitats using an army of citizen scientists on board ferries and cruise ships. Our database of cetacean sightings since 1998 is available to anyone on request: students, research organisations, other NGOs and governments. Highlights of our survey data are published in our annual State of Cetaceans report (SOC), Flukeprints (the ORCA members' magazine), and on the ORCA website and via social media.

ORCA's State of Cetaceans Report (SOC)

The State of Cetaceans is ORCA's report series, documenting the results of its survey findings and, more importantly, drawing conclusions about what this means for whales, dolphins and porpoises in the wild. With significant and emerging threats continuing to adversely impact these animals and their habitats, ORCA's findings are crucial in providing evidence to conserve these animals for the future.

With our surveys expanding globally, we are gaining even greater insight about marine mammal populations in more diverse and remote parts of the ocean. Our work on vessel strikes, wider threats to cetaceans and habitats has moved onto an international stage, and so our report now reflects this increasing global dimension.

The seventh State of Cetaceans report was published in June 2024, outlining sightings from the 2023 survey season from ORCA Marine Mammal Surveyors, OceanWatchers and Ocean Conservationists collecting data around the world.

Marine Mammal Surveys and Training

Marine Mammal Surveys are ORCA's core activity. In 2023, we were delighted that ORCA volunteer Marine Mammal Surveyors returned to the bridge of ferries across the UK to collect vital whale and dolphin sightings data at the same levels as prior to the pandemic. A total of 97 surveys took place across 14 ferry routes operated by five companies and resulting in 20,011km of effort.

Our popular one-day Marine Mammal Surveyor Courses continued online, which allowed participants from all around the UK and the rest of the world to learn everything they need to know to play their part in protecting whales and dolphins.

The ORCA Marine Mammal Surveyor courses, which train members of the public to be citizen scientists studying whales and dolphins, are the core of the charity's long-running conservation programme. ORCA Marine Mammal Surveyors participate in ferry and cruise surveys mainly in UK and European waters, working to use those ships as platforms of opportunity to identify important marine mammal hotspots and monitor population trends. The online courses have been developed to be just as interactive and exciting as our face-to-face courses, with participants voting on polls and annotating pictures to learn about whale, dolphin and porpoise identification and our scientific surveying protocol. By the end of 2023, over 210 participants booked Marine Mammal Surveyor courses, learning all they needed to know about cetacean biology and how they could play their role in protecting whales and dolphins.

Collaborations with Institutions and Statutory Organisations

During 2023, we continued to improve relationships and collaborations with key academic and statutory institutions. Our objective is to ensure that our data is shared with the international marine conservation community.

- Wildlife and Countryside Link (in 2021 we became chair of the Marine Mammals working group)
- Joint Nature Conservation Committee (ORCA elected to be a key advisor and member of the governance working group of the Joint Cetacean Data Programme)
- University of Portsmouth
- ASCOBANS
- ACCOBAMS
- IUCN Marine Mammal Protected Areas Task Force (IMMA) (ORCA elected as a regional coordinator for the North East Atlantic Ocean)
- International Whaling Commission (IWC) (ORCA has accreditation status in the Scientific Committee, Conservation Committee and the Commission)
- DEFRA
- IAATO

- Nature Scotland
- Natural England
- Government of South Georgia and the South Sandwich Islands

Saving Large Whales from Vessel Strike

Unfortunately, vessel strike (whales being hit by ships) is still one of the biggest threats to large whales globally. Understanding the threat of ship strikes and finding ways to prevent them is one of ORCA's key objectives.

ORCA are in a unique position to help mitigate the impacts of shipping activity on cetaceans, through our relationships across the shipping sector and our work now spanning across the world's ocean, crossing hotspots for collision risk such as the Antarctic Peninsula and the Northeast Pacific, as well as European waters where we have extensive surveying experience and records (for example the Bay of Biscay).

In 2023, ORCA continued our vessel strike study on board a large cruise vessel in Alaska. An ORCA Marine Mammal Observer (MMO) was placed on board a cruise ship during the 2023 Alaska cruise season (May-September). Along with acting as an additional watch keeper on the bridge, the MMO delivered extensive formal and informal ship strike mitigation training to all members of the bridge crew whilst also collecting data using a new protocol aimed at better understanding the response of large whales to large vessels.

For the 2023/2024 Antarctica season, ORCA worked in collaboration with the British Antarctic Survey, HX, IAATO and the Government of South Georgia and the South Sandwich Islands to undertake research aimed to better understand the abundance and distribution of recovering large whale populations in and around South Georgia and the Antarctic Peninsula. As experts in distance sampling for cetaceans using platforms of opportunity, ORCA devised and conducted a research project utilising this survey methodology during the 2023/24 Antarctic cruise season on board HX's MS Fram.

The aim of the study was to identify whale hotspots, particularly around South Georgia and the Antarctica Peninsula, so that effective mitigation measures can be put in place to protect the large whales that are returning to this critical habitat.

Another high-risk area for vessel strike is the Bay of Biscay. ORCA are continuing to build on research and understanding of vessel strike in the Bay of Biscay result. In 2023 ORCA funded a continuation of this project by placing a dedicated researcher onboard Brittany Ferries ship Galicia throughout the summer months to collect video data as part of the first year of a behavioural study investigating the response of fin whales to large vessels in the Bay of Biscay.

Our Work in Scotland

In 2023, we continued to work in Scotland.

Our Ocean Conservationist programme with Caledonian MacBrayne continued into its fifth year with our Ocean Conservationist joining various sailings in the Hebrides from April, inspiring passengers about the marine life that can be seen around the beautiful islands of the west coast of Scotland. Data was also collected from cruise ships by teams of Marine Mammal Surveyors and Ocean Conservationists.

Marine Mammal Surveyors once again joined Caledonian MacBrayne ferries around the Hebrides to collect distance sampling data and were also on board NorthLink Ferries on the Aberdeen-Orkney-Shetland route,

Thank you

One of our greatest achievements is our army of trained and dedicated citizen scientists, passionate about cetacean conservation. An overwhelming gratitude of thanks goes to our volunteer trained Marine Mammal Surveyors, our Ocean Conservationists, all the survey team leaders and we must not forget the office support, without whose enthusiastic support ORCA could not function. We would also like to extend our thanks to the ORCA patrons Mark Carwardine, Chris Packham, Nigel Marvin and Lizzie Daly for all their continued support over the last year.

Future Plans

ORCA is convinced that cetacean conservation is best served by raising public awareness of the species, monitoring their populations and providing scientifically valid information about their location and density to researchers, NGOs, government bodies and the shipping industry. We also consider it essential to deliver conservation initiatives that address the key threats to cetaceans identified by our research.

Our plan for 2024 is, therefore, to refine and continue operating our established programmes. This involves inspiring the public, training marine mammal citizen scientists, conducting cetacean surveys in the Northeast Atlantic Ocean, the Arctic Ocean and the Southern Ocean, expanding our Ocean Conservationist programme globally across the cruise sector and providing information about cetacean populations to interested parties.

Our 2024 plans will include the following:

- Publish the seventh annual State of Cetaceans report highlighting the survey work from 2006 – 2023 and the persistent and emerging threats cetaceans face today
- Deliver our new *The Pod Squad* education programme to children across the UK
- Conduct 150 plus cetacean surveys from ferries and cruise ships transiting primarily the North Atlantic, Arctic, Pacific and Southern Oceans.
- Continuously improve and streamline the methods used for data collection by our Ocean Conservationists and network of Marine Mammal Surveyors through the use of technology across the fleet
- Seek additional ferry, cruise and expedition partners to expand the sea areas covered by our marine mammal surveys and thus enhance our knowledge of cetacean populations and conservation needs
- Enhance our Marine Mammal Surveyor training programme to include a team leader training component and expand our Ocean Conservationist training programme
- Continue to meet all requests for information about cetacean populations
- Continue our dedicated vessel strike surveys across the Bay of Biscay to gain a better understanding of how fin whales behave in close proximity to large ships
- Attend events that actively promote marine conservation and education

Structure, Governance and Management

Governing Instrument

ORCA is registered with both the UK Charity Commission and the Office of Scottish Charity Regulator (OSCR), (charity number 1141728) and with Companies House as a company limited by guarantee (registered company number 7463043). ORCA is governed by its Memorandum and Articles of Association adopted 7th December 2010 revised June 2015. Prior to December 2010 ORCA was governed by constitution and registered with the Charity Commission as an unincorporated charity number 1098765.

Reference and Administrative Details

Charity name: ORCA

Other Charity name: Organisation Cetacea

Registered charity number: 1141728

Registered company number: 7463043

OSCR registration number: SCO46090

Charity Principle and Registered address

Brittany Centre

Wharf Road

Portsmouth

Hampshire

PO2 8RU

Accountants

Neon Numbers Limited

259 Copnor Road

Portsmouth

Hampshire

PO3 5EE

Independent Examiner

M. A. Hawkins BA FCA, Chartered Accountant

212 Norcot Road,

Tilehurst, Reading,

Berkshire

RG30 6AE

Trustees

The ORCA board currently comprises seven Trustees, who have legal responsibility for the efficient use of ORCA's resources consistent with the objectives of ORCA and for providing effective leadership and strategic direction. Trustees are appointed in accordance with the requirements in the Constitution.

Trustees that served during the 2023 period

Wendy Axford (Chair)

Michael Trench (Treasurer)

Emma Bachelor

Richard Bull

Stephen House (appointed 25th November 2023)

Elfyn Pugh

Our current Trustees are:

Wendy Axford (Chair) - *{formerly Burns}*

Wendy has been involved with ORCA since 2011 and was Chair from November 2011 until June 2014. After a period away Wendy has re-joined ORCA as a trustee and moved back into the helm in 2022. Wendy has a Master degree in Voluntary Sector Management from Cass Business School, London. *"Growing up on the South Coast I have always had a passion for the sea and marine wildlife. I am delighted to be returning to ORCA and it is wonderful to see the impact the charity continues to make."*

Mike Trench (Honorary Treasurer)

Mike is a chartered accountant and has a BSc in Business Administration from Cardiff University. Previous experience in the voluntary sector includes a secondment working with Business in the Community as a volunteer project manager and Community and Finance director for the Junior Chamber of Commerce in Southampton. As part of these roles, he successfully organised a fundraising day showcasing several local charities, raised several thousands of pounds and organised practical projects including renovations of two community centres and a secured housing unit run by Hampshire Autistic Society. He also spent some time volunteering in an orphanage in Kenya. Mike is the Financial and Commercial Director of a power station based near Southampton.

Emma Batchelor

Emma brings with her over 20 years of PR and marketing experience. A lover of the sea, Emma has spent the last decade working in the ferry sector and, until recently, headed up industry body Discover Ferries, promoting best practice in ESG among members as well as the benefits of travel by sea to UK travellers. A life-long believer in education, Emma has recently completed an MSc in Psychology, with her main project focussed on helping people reduce their plastic usage.

Richard Bull

Before becoming a Trustee, Richard was ORCA's Project Development Manager working on the Ship Strike Project. Richard has been an active member of ORCA since 2010, when he spent 6 months volunteering as a Wildlife Officer on the Cap Finistère. Since then, Richard has been the Senior Wildlife Officer on the MS King Seaways in 2011 and worked on the ORCA database that was sent to the JNCC Joint Cetacean Protocol. Richard has an MSc in Applied Ecology and Conservation from the University of East Anglia and over 8 years post graduate ecology and conservation experience, working in three continents.

Elfyn Pugh

Elfyn is well and truly the Welsh member of the board of trustees. He was literally born within a stone's throw of the sea in West Wales and says the sea is in his blood. His early career as a zoo keeper at the renowned Chester Zoo taught him a great deal about animal behaviour. In 2004 Elfyn retired after a lengthy career in the police force and joined ORCA initially as a member in 2007 before being elected as a trustee in 2010. As well as his role as a trustee, Elfyn assists the Director in organising and running the highly successful joint venture between ORCA and Brittany Ferries operating whale and dolphin mini-cruises across the Bay of Biscay to Spain on which he also acts as a wildlife guide.

Stephen House

Stephen House is an accomplished commercial leader with over 20 years of experience in marketing and business transformation. He brings a wealth of expertise in sustainability, having successfully driven impactful environmental initiatives in his current role at DFDS. Stephen has worked with ORCA since its inception, some 16 years ago, supporting maritime conservation efforts and public awareness around the protection of marine ecosystems and wildlife.

Sarah King

Sarah is a seasoned HR professional with extensive senior-level experience in both the private and public sectors, spanning various industry sectors. She is highly experienced in handling contentious employment investigations, where her knowledge of employment law coupled with an open-minded approach provide a fair and balanced outcome for her clients.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have reviewed the risks to the charity in 2023 and are in the process of taking appropriate action to mitigate any perceived risks.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and activities. ORCA is an organisation devoted to the conservation of cetaceans in the UK and European waters. This is achieved by educating the public and conducting and publishing research. This is beneficial to the general public as the protection of wildlife contributes to creating a better world around us, where we live in harmony and gain enjoyment from it.

Financial Review

Financial Overview

2023 saw another step-change in the level of activity undertaken by the charity punctuated, by a further improvement in the strength and depth of relationships ORCA has built and maintained with its partners. With further progress ongoing during 2024, the charity is benefitting post-period end from record levels of income across a range of different revenue streams.

ORCA continued to face the “growing pains” of a scaling organisation, such as the need for increased resource to manage operations and a heightened awareness of cash flow management. These dynamics were felt against a continued backdrop of high inflation and the potential for recession which clearly impacts the ability of any charity to attract donations.

Measures put in place in 2022 and the start of 2023, to increase the charity’s financial discipline, have been further refined across the period and continue to be an area of focus for the team. Despite the reduction in reserves in 2023, the practices employed and continued growth, mentioned above, have left the organisation well placed to deliver improved in-year performance in 2024. This will help build sufficient reserves and resources to continue to meet the financial needs inherent in the charity’s next phase of growth.

Investment Policy

The Trustees, having regard to the liquidity requirements of running the charity on a day-to-day basis, have kept available funds in an easy access interest-bearing deposit account. After considering longer term investments, they concluded that the available interest rates did not justify the additional administration cost.

Reserves Policy and going concern

Total Balance Sheet Funds	<u>£94,770</u>
Represented by:	
Restricted Funds	-
Designated Reserves	-
Unrestricted 'Free' Reserves	£94,770

Designated

There were no designated funds for 2023

Unrestricted (Free)

The remaining funds are to support the general expenditure of ORCA. The trustees review the level of free reserves on an annual basis to ensure that funds are spent in a way that will provide the best return possible. This may be to meet any one of ORCA's strategic goals, such as providing funding for a specific science project or be used to fund the cost of obtaining grants for larger projects.

This objective is balanced with the need to ensure that ORCA has a level of free reserves that are available to meet any emergency expenditure requirements. In the worst-case scenario, it will enable the charity to be wound up in a responsible and ethical manner. To this end the trustees have decided that an appropriate level would be between three to six months cover on expenditure not covered by project related restricted grants. Based on the 2024 anticipated expenditure this is set between £50k to £75k. Whilst the charity is in a period of growth, it is the aim of the trustees to keep this at the minimum level. This is to ensure that all surplus funds are reinvested into the work of the charity and in fulfilling its strategic goals.

The trustees have reviewed the financial circumstances of the charity and consider that there continues to be adequate resources available to fund the activities of the charity during 2024 and beyond, therefore the trustees are of the view that the charity is a going concern.

Financial Statements

Trustees' Responsibilities in relation to the Financial Statements

The charity trustees (who are also the directors of the Organisation Cetacea for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK accounting standards (UKGAAP)

Company law requires that the director/trustees prepare financial statements for each financial year which give a true and fair view of the state of 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees who are also directors for the purposes of company law, in accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's independent examiner is unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's examiner is aware of that information.

This report was approved by the Board of Trustees on 23rd March, 2024 signed on its behalf by Wendy Axford, Chair.

A handwritten signature in blue ink, appearing to read 'Wendy Axford', is written over a light blue horizontal line.

Independent Examiner's Report to the Trustees of Organisation Cetacea

I report on the accounts for the company for the year ended 31st December 2023

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) or under Regulation 10 (1)(a) to (c) of the Charity Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a member of the institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to 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 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charity Accounts (Scotland) Regulations 2006. 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 examiner's 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 section 44(1)(a) of the 2005 Act and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) and of the 2005 Act and Regulation 8 of 2006 Accounts Regulation and
- which are consistent 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

Signed by:



M. A. Hawkins BA FCA, Chartered Accountant
212 Norcot Road, Tilehurst,
Reading, Berkshire RG30 6AE

Date: 17th September 2024

Statement of Financial Activities

Organisation Cetacea

For the year ended 31 December 2023

	Notes	Unrestricted Funds	Restricted Funds	2023	2022
Income and endowments from:					
Grants, Donations and legacies	2	210,542	27,402	237,944	212,722
Charitable Activities					
Educating the general public	3	514,237	-	514,237	343,000
Scientific Research		-	-	-	-
Income from trading activities					
Sale of Merchandise and services		8,231	-	8,231	78,051
Investments		829	-	829	247
Total		733,839	27,402	761,241	634,020
Expenditure on:					
Charitable activities: -					
Educating the general public	4	622,918	13,027	635,945	511,063
Scientific research	5	14,167	-	14,167	22,822
Total Charitable activities: -		637,085	13,027	650,112	533,885
Cost of Raising funds: -					
Cost of merchandise sold and services provided		2,634	-	2,634	8,680
Fundraising & Governance Costs	6	160,149	825	160,974	144,771
Total Cost of Raising funds: -		162,782	825	163,607	153,451
Total Expenditure on:		799,868	13,852	813,720	687,336
Net income/(expenditure) and net movement in funds for the year					
		(66,028)	13,550	(52,478)	(53,316)
Transfers between funds		13,550	(13,550)	-	-
Reconciliation of Funds: Total funds brought forward		147,248	-	147,249	200,564
Total funds carried forward		94,770		94,770	147,248

Statement of Financial Position

Organisation Cetacea

As at 31 December 2023

	Note	31 Dec 2023	31 Dec 2022
Fixed Assets			
Tangible Assets			
IT Equipment		17,446	17,446
IT Equipment Depreciation		(12,115)	(6300)
Total Tangible Assets		5331	11,146
		5331	11,146
Current Assets			
Stocks		1,371	2,987
Debtors	10	8,582	29,479
Cash at bank and in hand		90,110	111,857
		100,063	144,323
Creditors: amounts falling due within one year			
Accruals		3,432	1,680
Income received in advance		2,880	-
Other creditors		4,313	7,261
		10,624	8,941
Net Current Assets (Liabilities)		89,439	135,382
Total Assets less Current Liabilities		94,770	146,528
Capital and Reserves			
Unrestricted Funds		94,770	144,128
Designated Funds		-	2,400
Restricted Funds		-	-
Adjustment			720
Total Capital and Reserves		94,770	147,248

Statement of Financial Position (Balance sheet) continued as at 31st December 2022

Charity registration no. 1141728, Company registration no. 07463043

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the period ended 31st December 2023.

The Trustees have not required the charitable company to obtain an audit of its financial statements for the period ended 31st December 2022 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006.
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.
- (c) 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 (FRS102 (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.
- (d) These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.;

These financial statements were approved and authorised for issue by the Board of Trustees

On 23rd March, 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Wendy Axford', is written over a light blue horizontal line. The signature is fluid and cursive.

Wendy Axford

Director and Trustee

Statement of Cash Flows

Organisation Cetacea

For the year ended 31 December 2023

Account	2023	2022
Operating Activities		
Receipts from customers	718,324	543,844
Payments to suppliers and employees	(738,926)	(624,949)
Interest received & cash payments from operating activities	(1,145)	1,031
Net Cash Flows from Operating Activities	(21,747)	(80,074)
Investing Activities		
Other cash items from investing activities	-	-
Net Cash Flows from Investing Activities	-	-
Net Cash Flows	(21,747)	(80,074)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	111,857	191,931
Net change in cash for period	(21,747)	(80,074)
Cash and cash equivalents at end of period	90,110	111,857

Notes to the Accounts

1. Accounting Policies

Basis of preparation

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 (FRS102 (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at the historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Funds designated by the trustees for a specified purpose in the furtherance of the general objectives of the charity have been included within the Designated Fund.

Restricted funds include funds held for a specific purpose upon which restrictions have been imposed by the donor.

Incoming Resources, Donated Services and facilities and interest receivable

Grants are recognised in the accounts when the charity becomes entitled to the grant.

Donations and gifts are included in full upon receipt. Any gift aid reclaimable is included at the time the donation was received.

Donated Services and facilities are included in the accounts where the value of the service can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included when it becomes due.

Income from services provided is included on the date the service was performed.

Unpaid holiday has been accrued in the year of entitlement.

Resources Expended

Resources expended are included in the Statement of Financial Activities on the accrual basis, inclusive of VAT. VAT is not recoverable.

Taxation

The charity is exempt from corporation tax on its charitable activities and the level of income from trading is currently below the level required for reporting to HMRC.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration which includes salaries and related costs. In a change of policy this year support costs have been included as part of fundraising. A restated comparative from previous year has been included.

Tangible fixed assets

Individual fixed assets costing £1000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight-line basis.

Stock

Stock is included at the lower of cost or net realisable value. The charity does not take donated items for resale.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from past events that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Pensions

The charity operates an auto enrolment pension fund as required by law.

2. Income from government grants, donations and legacies

	Unrestricted Funds	Restricted Funds	2023	2022
Donations and collections	51,383	-	51,383	38,483
Memberships	89,262	-	89,262	99,362
Gift Aid	14,451	-	14,450	14,492
Grants				
New to Nature	-	13,027	13,027	-
Tesco Grant	-	14,375	14,375	-
The Big Give				4,939
Equipment & Donations in Kind	55,446	-	55,446	55,446
	210,542	27,402	237,944	212,722

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	2023	2022
Training Activities	26,207	-	26,207	24,923
Public Education activities	488,030	-	488,030	318,077
Total	514,237	-	514,237	343,000

4. Educating the general public

	Unrestricted Funds	Restricted Funds	2023	2022
Employee Costs	336,383	13,027	349,410	253,031
Equipment & Materials	5,657		5,657	5,999
Travel & Subsistence	57,253	-	57,253	72,471
Support & Governance	222,931	-	222,931	178,869
Depreciation	693	-	693	693
	622,918	13,027	635,944	511,063

5. Scientific Research

	Unrestricted Funds	Restricted Funds	2023	2022
Employee Costs	13,474	-	13,474	22,129
Depreciation	693	-	693	693
	14,167	-	14,167	22,822

6. Fundraising & Governance Costs

	Unrestricted Funds	Restricted Funds	2023	2022
Fundraising costs				
Fundraiser salaries	42,000	-	42,000	34,615
Membership Administrator Salaries		-		6,524
Fundraiser expenses	9111	330	9441	-
Direct bank charges	2819	-	2819	2,866
Marketing	11,921	495	12,416	6,256
Website costs	23,500		23,500	
Net Currency Losses	1909		1909	
	91,325	825	92,150	50,261
Governance costs				
Accountancy	10,966	-	10,966	8,237
Bank Charges	640	-	640	166
Conservation Subscriptions	1,221	-	1,221	1,392
Equipment depreciation	4,429	-	4,429	4,429
Independent Examination	260	-	260	1,194
Insurance & Legal	18,998	-	18,998	16,698
IT equipment and software	12,292	-	12,292	18,494
Postage, stationery and IT	4,580	-	4,580	5,240
Rent	13,565	-	13,565	13,409
Telephones	1,698	-	1,698	1,132
Volunteer Travel & subsistence	238	-	238	-
Website		-		23,639
Total Governance costs	68,889	-	68,889	94,510
	160,149	825	160,974	144,771

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2023	2022
Salaries	570,576	471,546
National Insurance	33,794	15,441
Pension Contributions	8,313	7,703
Trustee Expenses	-	-
	612,683	494,691

No employees had employee benefits in excess of £60,000 (2022: nil).

The trustees were not paid or received any other benefits from employment with the charity (2022: nil). Some trustees were reimbursed for out-of-pocket expenses incurred in the course of carrying out their duties as trustee's total for the year £Nil.

8. Staff Numbers

	2023	2022
	Number	Number
Education of general public	25	25
Scientific Research	1	1
Governance and Trading	2	2
	28	28

9. There were no related party transactions

10. Debtors

	2023	2022
Prepayments	5,696	13,565
Gift aid due	1,992	681
Trade debtors	894	15,233
	8,582	29,479

Partners and Supporters

ORCA would like to thank its partners and supporters for their invaluable assistance during 2023

Albatros Expeditions	HX: Hurtigruten Expeditions
Ambassador Cruise Line	Isles of Scilly Travel
Amy Cooper Design	JK Harvey Designs
Atlas	Joint Nature Conservation Committee
Biodiverse IT	Mystic Cruises
British Divers Marine Life Rescue	Noble Caledonia
British Rig Owners Association (BROA)	NorthLink Ferries
Brittany Ferries	Opticron
Caledonian MacBrayne	PONANT
Carnival UK (P&O Cruises and Cunard)	Portsmouth International Port
Celestron	SAGA
Celebrity Cruises	Scottish Association of Marine Science
CloudOrca	Nature Scotland
UK Chamber of Shipping	Sea Watch Foundation
DFDS	Technip FMC
DGP Intelsius	Tesco Stronger Starts
DPD	Tidy Design
Discover Ferries	University of Portsmouth
Flumens	WILDGuides
Fred. Olsen Cruise Lines	

ORGANISATION CETACEA

England & Wales - Charity number 1141728

Accounts

ORCA
ORGANISATION CETACEA LIMITED

(A charitable company limited by guarantee)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE PERIOD

1ST JANUARY 2022 TO 31ST DECEMBER 2022

FOR

Registered Company number: 07463043 (England and Wales)

Registered Charity Number: 1141728

OSCR: SCO46090

ORGANISATION CETACEA

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For the year ending 31st December 2022

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Organisation Cetacea

Report of the Trustees for the year ending 31st December 2022

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31st December 2022 which are also prepared to meet the requirements for the Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, and 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 (FRS102) (effective 1st January 2015).

Chair's and CEO Report

ORCA is one of the UK's leading marine mammal conservation charities. Our two primary strands of work are scientific data collection on whale and dolphin populations and marine education.

It has been an exciting and busy year at ORCA with nearly all levels of conservation activity growing across the organisation and the bounce back from the pandemic is testament to how robust and focused the charity has become.

ORCA's survey work is expanding globally, we are gaining greater insights about marine mammal populations in more diverse and remote parts of the ocean. The data collection is made possible by an extensive team of ORCA trained citizen scientists. These citizen scientists (some of whom are volunteers) travel on ferries and cruise ships to monitor vulnerable cetacean populations and their important habitats in many sea regions of the world.

This survey network is the largest of its kind and enables us to produce the annual State of Cetaceans report. This is an important review of the populations of whales, dolphins and porpoises, which is provided to government experts, scientists and others working in the field.

On the educational front, our at sea education programme on board ferries and cruise ships inspired over three million passengers this year along with a dedicated educational programme for seafarers - those that live and work at sea.

We produce a teaching pack for primary schools throughout the UK. The lessons are now available free online and it is estimated that 10,000 students accessed the resources this year, learning about how marine mammals have adapted and evolved in the marine environment. The focus of this work is at its launch in Whale Education Month each October, but the materials are used throughout the year.

We are very proud to lead ORCA and want to thank our dedicated full-time staff for the commitment they give to achieve such excellent outcomes and ultimately protection for cetaceans.

However, we cannot stress enough that it is only ever possible thanks to the backing of our volunteers and supporters and for that we give you the biggest thanks of all.

A handwritten signature in brown ink, appearing to read 'WB', with a wavy line extending to the right.

Wendy Burns
Chair of Trustees

A handwritten signature in grey ink, appearing to read 'S. Hamilton', with a stylized, looped structure.

Sally Hamilton
CEO

Organisation Overview

Our Purpose

The charity's objectives ('Objects') are specifically restricted to the following:

To promote the conservation of cetaceans, seabirds and other marine wildlife, in particular by:

(a) educating the public and raising awareness of the need for the conservation of such wildlife and its natural habitat; **(b)** conducting research into marine species and publishing the results for the benefit of the general public, and **(c)** advising on measures contributing to the conservation of marine wildlife.

Our Mission

There are over 90 species of whales, dolphins and porpoises, collectively known as cetaceans. Many of these species are not adequately protected by international conventions, and their populations are being impacted by overfishing, marine pollution, destruction of their habitats and climate change. ORCA's mission is to give everyone who cares about whale and dolphin conservation an active role in safeguarding their future.

What We Do

ORCA believes that the best way to protect cetaceans is to:

- Inspire people from all walks of life about whales and dolphins
- Monitor and identify vulnerable whale and dolphin populations
- Help to protect threatened whale and dolphin habitats
- Address key conservation threats such as large whales being hit by ships

The public are at the centre of all we do:

- We deliver educational programmes for school children and adults, to raise their awareness of the cetaceans present in our oceans and the need to conserve them
- We train members of the public as Marine Mammal Surveyors and Ocean Conservationists
- We involve ORCA trained surveyors in conducting scientifically valid marine mammal surveys from ferries and cruise ships, to monitor cetacean populations
- We publish details of cetacean sightings and conservation measures to all interested parties, including the public

Details of cetacean sightings by ORCA observers are made available to the UK Government to meet its obligation under the UK Marine Strategy Framework and other commitments under the UK Habitat regulations to monitor cetacean populations. In addition, ORCA's survey data is used by the UK Government, helping to establish a network of Marine Protected Areas; sea areas around the UK where human activity is restricted. Details of cetacean sightings by ORCA trained observers are also shared with EU Member States and the global marine conservation community, thus influencing legislation, industry standards and conservation worldwide.

Our Achievements in 2022

Educating and inspiring People

Our educational programme is delivered through a number of initiatives which include; the Ocean Conservationist programme by placing trained experts on board ferries and cruise ships allowing us to educate and inspire passengers about the wonders of the ocean, community outreach projects such as Whale Education Month and our recently launched OceanWatchers' programme

Ocean Conservationist Programme

Ocean Conservationists are highly trained wildlife experts who deliver unforgettable wildlife experiences on board ferries and cruise ships across the world. These passionate and dedicated individuals work to showcase the incredible diversity of wildlife that can be spotted from the decks of these ships, helping guests on board learn more about the marine environment. They allow us to not only inspire people from all walks of life but also collect vital scientific data that can be used to help protect whales and dolphins around the globe.

In 2022, our Ocean Conservationist programme on the UK ferry network was back to full force after several years where travel had been restricted by the pandemic. This year we were excited to have Ocean Conservationists inspiring guests and exploring the incredible islands of the west coast of Scotland, the Bay of Biscay and the North Sea.

Ocean Conservationists joined Brittany Ferries ships the Pont-Aven and Galicia, sailing through the productive waters of the Bay of Biscay during the summer months. Six Ocean Conservationists inspired passengers and collected vital scientific data in one of the top five places in the world to see whales and dolphins.

In Scotland in the Hebrides, the Ocean Conservationist season started in March, inspiring passengers across the Caledonian MacBrayne fleet about the marine life that can be seen around the beautiful islands of the west coast of Scotland.

In the North Sea, two Ocean Conservationists travelled on the KING Seaways between Newcastle and IJmuiden from March to September. They inspired guests about the marine life around them during the crossing.

This year's Ocean Conservationist programme was the busiest yet, with at least one person out at sea every day of the year - overall, they spent the equivalent of 12 man-years at sea. The year started with a new cohort of Ocean Conservationists completing a four-month online training course, teaching them all the skills they need to deliver exceptional experiences at sea. The new cohort experienced life at sea, with many joining our experience Ocean Conservationists during some itineraries with Ambassador, Celebrity Cruises, Fred.Olsen, Hurtigruten Expeditions and Carnival UK. They visited exciting and critical cetacean habitats, including Alaska, Greenland and Antarctica.

Ocean Conservationists continued to have a permanent presence as part of the Expedition Teams on board Hurtigruten Expeditions vessels MS Maud and MS Otto Sevdrup as the marine mammal expert, helping to showcase the whales, dolphins and porpoises seen during their sailings.

Since 2007, teams of trained marine mammal observers have been invited on board Saga cruise ships. Since then, we have built up a reputation for enhancing the enjoyment of guests' trips and their understanding of marine wildlife through delivering presentations, running deck watches whilst surveying, and generally being on hand to talk about any wildlife sighted. In 2022 ORCA survey teams travelled through the wildlife-rich waters of the UK, and some sailed to the Canaries, Greenland, Svalbard and the Mediterranean.

We want to say a big thank you to all our ferry and cruise partners for inviting ORCA's citizen scientist on board, allowing us to inspire guests, and helping us to continue to monitor and protect marine habitats and the amazing species that live there.

Whale Education Month

Whale Education Month (now in its sixth year), is our community outreach programme which aims to inspire primary school children about the wonders of marine mammals and the ocean they live in. This year's Whale Education Month topic was focused on the evolution and adaptations of cetaceans with around 3,000 people signing up to take part, including teachers and home educators. It is estimated that over 10,000 students would have seen the resources.

OceanWatchers

In addition to ORCA's dedicated effort surveys used to identify critical whale and dolphin habitats, the work carried out by our volunteer network of OceanWatchers has enabled us to expand our survey effort significantly. These trained OceanWatchers conduct surveys in their own time from land or at sea. This programme was introduced in the aftermath of the pandemic when organised widespread travel was still restricted but individuals and small groups could continue to venture outside.

In 2022, outside of the scheduled ORCA survey, volunteer OceanWatchers collected data on the OceanWatchers app from personal craft, wildlife-watching vessels, cruise ships, ferries and other pleasure boats. Regions surveys include the Northeast Atlantic Ocean, Wider Atlantic Ocean, the Mediterranean Sea, Northeast Pacific Ocean, Southern Ocean, and for the first time, the Indian and Southwest Pacific Oceans. A total of 321 sightings consisting of 2,090 individuals were recorded of which 275 sightings and 1,707 individuals were identified to be one of 21 species. A total of 1,623km of effort was conducted in 2022 with most effort collected "from own time" on board cruise ships.

Land-based surveys of cetaceans are a low-cost method for monitoring coastal species which are more exposed to human activities. Observing from land also limits disturbance compared to boat-based surveys. Additionally, repeated surveys of the same sites over time can increase our ability to detect trends and reveal fine-scale patterns in habitat use. The ORCA OceanWatchers app allows users to conduct surveys from fixed observation points on land or while walking along the coast.

In 2022, volunteer OceanWatchers conducted 281 hours of surveys from land using the OceanWatchers app with 163 sightings recorded with the harbour porpoises and common dolphin most frequently sighted. Regions watching within the UK were Cornwall, Devon and the Coast of Northumbria. Outside the UK, land-based surveys were conducted in the Netherlands, France, Madeira and South Africa.

Monitoring our Oceans and Protecting Threatened Habitats

ORCA undertakes a number of initiatives to monitor whale and dolphin populations and identify vulnerable habitats using an army of citizen scientists on board ferries and cruise ships. Our database of cetacean sightings since 1998 is available to anyone on request: students, research organisations, other NGOs and governments. Highlights of our survey data are published in our annual State of Cetaceans Report (SOC), Flukeprints, (the ORCA members' magazine) and on the ORCA website and via social media.

ORCA's State of Cetaceans Report (SOC)

The State of Cetaceans is ORCA's report series, documenting the results of its survey findings and, more importantly, drawing conclusions about what this means for whales, dolphins and porpoises in the wild. With significant and emerging threats continuing to adversely impact these animals and their habitats, ORCA's findings are crucial in providing evidence to conserve these animals for the future.

With our surveys expanding globally, we are gaining even greater insight about marine mammal populations in more diverse and remote parts of the ocean. Our work on ship strikes, wider threats to cetaceans and habitats has moved onto an international stage, and so our report now reflects this increasing global dimension.

The sixth State of Cetaceans was due to be published in March 2022 reporting on the previous year's surveys. However due to the pandemic no surveys were conducted in 2021 so the report will be published in Spring of 2023 reporting on the 2022 survey year as more and more surveys are coming back on line.

Marine Mammal Surveys and Training

Marine Mammal Surveys are ORCA's core activity. After a two-year break in surveys due to the pandemic, in 2022, we were delighted that ORCA volunteer Marine Mammal Surveyors returned to the bridge of ferries across the UK to collect vital whale and dolphin sightings data. A total of 62 surveys took place across ten ferry routes operated by three companies and resulting in 12,811 km of effort. However, survey effort in 2022 was still lower than in previous years due to the aftermath of the pandemic.

Our popular one-day Marine Mammal Surveyor Courses continued online, which allowed participants from all around the UK and the rest of the world to learn everything they need to know to play their part in protecting whales and dolphins.

The ORCA Marine Mammal Surveyor courses, which train members of the public to be citizen scientists studying whales and dolphins, are the core of the charity's long-running conservation programme. ORCA Marine Mammal Surveyors participate in ferry and cruise surveys mainly in UK and European waters, working to use those ships as platforms of opportunity to identify important marine mammal hotspots. The online courses have been developed to be just as interactive and exciting as our face-to-face courses, with participants voting on polls and annotating pictures to learn about whale, dolphin and porpoise identification and our scientific surveying protocol. By the end of 2022, over 131 participants took part, learning all they needed to know about cetacean biology and how they could play their role in protecting whales and dolphins.

Collaborations with Institutions and Statutory Organisations

During 2022, we continued to improve relationships and collaborations with key academic and statutory institutions. Our objective is to ensure that our data is shared with the international marine conservation community.

- University of Plymouth
- Wildlife and Countryside Link (in 2021 we became chair of the Marine Mammals working group)
- Joint Nature Conservation Committee (ORCA elected to be a key advisor and member of the governance working group of the Joint Cetacean Data Programme)
- University of Portsmouth
- ASCOBANS
- ACCOBAMS
- Marine Mammal Protected Areas Task Force (IMMA)
- International Whaling Commission (IWC)
- DEFRA
- IAATO
- Government of South Georgia and the South Sandwich Islands

Conservation Initiatives

Saving Large Whales from Ship Strike

Unfortunately, ship strike (whales being hit by ships) is still one of the biggest threats to large whales in the Northeast Atlantic. Understanding the threat of ship strikes and finding ways to prevent them is one of ORCA's key objectives.

ORCA are in a unique position to help mitigate the impacts of shipping activity on cetaceans, through our relationships across the shipping sector and our work now spanning across the world's ocean, crossing hotspots for collision risk such as the Antarctic Peninsula and the Northeast Pacific, as well as European waters where we have extensive surveying experience and records (for example the Bay of Biscay).

In 2022, ORCA conducted a pilot study on board a large cruise vessel in Alaska to test a possible approach to a near-miss definition and investigate which factors were involved in their occurrence. An ORCA Marine Mammal Observer (MMO) was placed on board a cruise ship during the 2022 Alaska cruise season (May-July). Along with acting as an additional watch keeper on the bridge, the MMO delivered extensive formal and informal ship strike mitigation training to all members of the bridge crew.

For the 2022/2023 Antarctica season, ORCA worked in collaboration with the British Antarctic Survey, Hurtigruten, IAATO and the Government of South Georgia and the South Sandwich Islands to undertake research aimed to better understand the abundance and distribution of recovering humpback whale populations in and around South Georgia and the Antarctic Peninsula. As experts in distance sampling for cetaceans using platforms of opportunity, ORCA devised and conducted a research project utilising this survey methodology during the 2022/23 Antarctic cruise season on board Hurtigruten's MS Fram.

The aim of the study was to identify whale hotspots, particularly around South Georgia and the Antarctica Peninsula, so that effective mitigation measures can be put in place to protect the large whales that are returning to this critical habitat.

Another high-risk area for ship strike is the Bay of Biscay. ORCA are continuing to build on research and understanding of ship strike in the Bay of Biscay from Ruth Coxon's 2017 MSc project (Nottingham Trent University) and James Robbin's PhD project (University of Portsmouth).

Our Work in Scotland

In 2022, we continued to work in Scotland.

Our Ocean Conservationist programme with Caledonian MacBrayne continued into its fifth year with our Ocean Conservationist joining various sailings in the Hebrides from May, inspiring passengers about the marine life that can be seen around the beautiful islands of the west coast of Scotland. Data was also collected from cruise ships by teams of Marine Mammal Surveyors and Ocean Conservationists.

Marine Mammal Surveyors once again joined Caledonian MacBrayne ferries around the Hebrides to collect distance sampling data.

Thank you

One of our greatest achievements is our army of trained and dedicated citizen scientists, passionate about cetacean conservation. An overwhelming gratitude of thanks goes to our volunteer trained Marine Mammal Surveyors, our ocean conservationists, all the survey team leaders and we must not forget the office support, without whose enthusiastic support ORCA could not function. We would also like to extend our thanks to the ORCA patrons Mark Carwardine, Chris Packham, Nigel Marvin and Lizzie Daly for all their continued support over the last year.

Future Plans

ORCA is convinced that cetacean conservation is best served by raising public awareness of the species, monitoring their populations and providing scientifically valid information about their location and density to researchers, NGOs, government bodies and the shipping industry. We also consider it essential to deliver conservation initiatives that address the key threats to cetaceans identified by our research.

Our plan for 2023 is, therefore, to refine and continue operating our established programmes. This involves inspiring the public, training marine mammal observers, conducting cetacean surveys in the North East Atlantic, the Arctic Ocean and the Southern Ocean, expanding our Ocean Conservationist programme globally across the cruise sector and providing information about cetacean populations to interested parties.

Our 2023 plans will include the following:

- Publish the sixth annual State of European Cetaceans report highlighting the survey work from 2006 – 2022 and the persistent and emerging threats cetaceans face today.
- Deliver Whale Education Month targeting over 600 schools nationwide.
- Conduct 150 plus cetacean surveys from ferries and cruise ships transiting primarily the North Atlantic, the Arctic, the Pacific and Antarctica.
- Continuously improve and streamline the methods used for data collection by our ocean conservationists and network of surveyors through the use of technology across the fleet.
- Seek additional ferry, cruise and expedition partners to expand the sea areas covered by our marine mammal surveys and thus enhance our knowledge of cetacean populations and conservation needs.
- Enhance our Marine Mammal Surveyor training programme to include a team leader training component and expand our Ocean conservationist training programme.
- Continue to meet all requests for information about cetacean populations.
- Run dedicated ship strike surveys across the Bay of Biscay to gain a better understanding of how fin whales behave in close proximity to large ships.
- Attend events that actively promote marine conservation and education

Structure, Governance & Management

Governing Instrument

ORCA is registered with both the UK Charity Commission and the Office of Scottish Charity Regulator (OSCR), (charity number 1141728) and with Companies House as a company limited by guarantee (registered company number 7463043). ORCA is governed by its Memorandum and Articles of Association adopted 7th December 2010 revised June 2015. Prior to December 2010 ORCA was governed by constitution and registered with the Charity Commission as an unincorporated charity number 1098765.

Reference and Administrative Details

Charity name: ORCA

Other Charity name: Organisation Cetacea

Registered charity number: 1141728

Registered company number: 7463043

OSCR registration number: SCO46090

Charity Principle & Registered address

Brittany Centre

Wharf Road

Portsmouth

PO2 8RU

Accountants

Neon Numbers Limited

259 Copnor Road

Portsmouth

Hampshire

PO3 5EE

Independent Examiner

M. A. Hawkins BA FCA, Chartered Accountant

212 Norcot Road,

Tilehurst, Reading,

Berkshire

RG30 6AE

Trustees

The ORCA board currently comprises five Trustees, who have legal responsibility for the efficient use of ORCA's resources consistent with the objectives of ORCA and for providing effective leadership and strategic direction. Trustees are appointed in accordance with the requirements in the Constitution.

Trustees that served during the 2022 period

Wendy Burns (Chair) – appointed 28th November 2022

Michael Trench (Treasurer)

Emma Bachelor

Richard Bull

Elfyn Pugh

Nick Jenkins – resigned as chair on 28th November 2022

Our current Trustees are:

Wendy Burns (Chair)

Wendy has been involved with ORCA since 2011 and was Chair from November 2011 until June 2014. After a period away Wendy has re-joined ORCA as a trustee. She has a Master degree in Voluntary Sector Management from Cass Business School, London. *“Growing up on the South Coast I have always had a passion for the sea and marine wildlife. I am delighted to be returning to ORCA and it is wonderful to see the impact the charity continues to make.”*

Mike Trench (Honorary Treasurer)

Mike is a chartered accountant and has a BSc in Business Administration from Cardiff University. Previous experience in the voluntary sector includes a secondment working with Business in the Community as a volunteer project manager and Community and Finance director for the Junior Chamber of Commerce in Southampton. As part of these roles, he successfully organised a fundraising day showcasing several local charities, raised several thousands of pounds and organised practical projects including renovations of two community centres and a secured housing unit run by Hampshire Autistic Society. He also spent some time volunteering in an orphanage in Kenya. Mike is the Financial and Commercial Director of a power station based near Southampton.

Emma Batchelor

The newest recruit to the board of trustees, Emma brings with her over 20 years of PR and marketing experience. A lover of the sea, Emma has spent the last decade working in the ferry sector and, until recently, headed up industry body Discover Ferries, promoting best practice in ESG among members as well as the benefits of travel by sea to UK travellers. A life-long believer in education, Emma has recently completed an MSc in Psychology, with her main project focussed on helping people reduce their plastic usage.

Richard Bull

Before becoming a Trustee, Richard was ORCA's Project Development Manager working on the Ship Strike Project. Richard has been an active member of ORCA since 2010, when he spent 6 months volunteering as a Wildlife Officer on the Cap Finistère. Since then, Richard has been the Senior Wildlife Officer on the MS King Seaways in 2011 and worked on the ORCA database that was sent to the JNCC Joint Cetacean Protocol. Richard has an MSc in Applied Ecology and Conservation from the University of East Anglia and over 8 years post graduate ecology and conservation experience, working in three continents.

Elfyn Pugh

Elfyn is well and truly the Welsh member of the board of trustees. He was literally born within a stone's throw of the sea in West Wales and says the sea is in his blood. His early career as a zoo keeper at the renowned Chester Zoo taught him a great deal about animal behaviour. In 2004 Elfyn retired after a lengthy career in the police force and joined ORCA initially as a member in 2007 before being elected as a trustee in 2010. As well as his role as a trustee, Elfyn assists the Director in organising and running the highly successful joint venture between ORCA and Brittany Ferries operating whale and dolphin mini-cruises across the Bay of Biscay to Spain on which he also acts as a wildlife guide.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have reviewed the risks to the charity in 2022 and are in the process of taking appropriate action to mitigate any perceived risks.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and activities. ORCA is an organisation devoted to the conservation of cetaceans in the UK and European waters. This is achieved by educating the public and conducting and publishing research. This is beneficial to the general public as the protection of wildlife contributes to creating a better world around us, where we live in harmony and gain enjoyment from it.

Financial Review

Financial Overview

2022 was a much busier year than 2021. The strength and depth of relationships ORCA has built and maintained with its partners, enabled the return to a normal level of operations to happen swiftly across the period. This continued into 2023, with the charity now seeing the same level of activity that would have been expected, had the interruption Covid caused never have happened. We can now look back on one of the most challenging periods in the charity's history and be confident that it has a model that can address a significant downturn.

With the speed of growth that the charity saw in 2022, it experienced the more conventional obstacles facing an organisation scaling quickly, including the need for increasing resources to manage operations and cash flow management. This was felt against a backdrop of high inflation and a potential economic recession, which clearly impacts the ability of any charity to attract donations.

To meet these new challenges, the charity increased its internal financial discipline to ensure risks were being managed appropriately. The team is putting time and effort into developing the processes needed to ensure these areas do not get in the way of its plans. Part of this process is to monitor expenditure closely and during 2022 spending was well controlled. In combination with a higher level of income, secured in the year, the organisation finished 2022 ahead of its budget: a solid outcome in the circumstances. This performance, along with its historic reserves, creates sufficient financial capacity to support activities across 2023 and continue to deliver its strategic plans.

Investment Policy

The trustees, having regard to the liquidity requirements of running the charity on a day-to-day basis, have kept available funds in an easy access interest-bearing deposit account. After considering longer term investments, they concluded that the available interest rates did not justify the additional administration cost.

Reserves Policy and going concern

Total Balance Sheet Funds	<u>£146,528</u>
Represented by:	
Restricted Funds	£2,400
Designated Reserves	-
Unrestricted 'Free' Reserves	£144,128

Restricted

ORCA's restricted funds represent amounts donated to the charity at the balance sheet date of 31st December by third parties in respect of funding for specific projects. The amounts are set aside for use solely towards the projects they support and are broken down as follows:

Designated

There were no designated funds for 2022

Unrestricted (Free)

The remaining funds are to support the general expenditure of ORCA. The trustees review the level of free reserves on an annual basis to ensure that funds are spent in a way that will provide the best return possible. This may be to meet any one of ORCA's strategic goals, such as providing funding for a specific science project or be used to fund the cost of obtaining grants for larger projects.

This objective is balanced with the need to ensure that ORCA has a level of free reserves that are available to meet any emergency expenditure requirements. In the worst-case scenario, it will enable the charity to be wound up in a responsible and ethical manner. To this end the trustees have decided that an appropriate level would be between three to six months cover on expenditure not covered by project related restricted grants. Based on the 2022 anticipated expenditure this is set between £50k to £75k. Whilst the charity is in a period of growth, it is the aim of the trustees to keep this at the minimum level. This is to ensure that all surplus funds are reinvested into the work of the charity and in fulfilling its strategic goals.

The trustees have reviewed the financial circumstances of the charity and consider that there continues to be adequate resources available to fund the activities of the charity during 2023 and beyond, therefore the trustees are of the view that the charity is a going concern.

Financial Statements

Trustees' Responsibilities in relation to the Financial Statements

The charity trustees (who are also the directors of the Organisation Cetacea for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK accounting standards (UKGAAP)

Company law requires that the director/trustees prepare financial statements for each financial year which give a true and fair view of the state of 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees who are also directors for the purposes of company law, in accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's independent examiner is unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's examiner is aware of that information.

This report was approved by the Board of Trustees on 19th March, 2023 signed on its behalf by Wendy Burns, Chair



Independent Examiner's Report to the Trustees of Organisation Cetacea

I report on the accounts for the company for the year ended 31st December 2022

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) or under Regulation 10 (1)(a) to (c) of the Charity Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a member of the institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to 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 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charity Accounts (Scotland) Regulations 2006. 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 examiner's 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 section 44(1)(a) of the 2005 Act and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) and of the 2005 Act and Regulation 8 of 2006 Accounts Regulation and
- which are consistent 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

Signed by:



M. A. Hawkins BA FCA, Chartered Accountant
212 Norcot Road, Tilehurst,
Reading, Berkshire RG30 6AE

Date: 5th September 2023

Statement of Financial Activities

Organisation Cetacea

For the year ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	2022	2021
Income and endowments from:					
Grants, Donations and legacies	2	207,783	4,939	212,722	241,723
Charitable Activities					
Educating the general public	3	343,000	-	343,000	125,111
Scientific Research		-	-	-	-
Income from trading activities					
Sale of Merchandise and services		78,051	-	78,051	6,182
Investments		247	-	247	-
Total		629,081	4,939	634,020	373,016
Expenditure on:					
Charitable activities: -					
Educating the general public	4	506,123	4,939	511,063	183,172
Scientific research	5	22,822	-	22,822	10,846
Total Charitable activities: -		528,946	4,939	533,885	194,019
Cost of Raising funds: -					
Cost of merchandise sold and services provided		8,680	-	8,680	2,761
Fundraising & Governance Costs	6	144,771	-	144,771	120,505
Total Cost of Raising funds: -		153,451	-	153,451	123,266
Total Expenditure on:		682,397	4,939	687,336	317,285
Net income/(expenditure) and net movement in funds for the year					
		(53,316)	-	(53,316)	55,732
Transfers between funds					
		-	-	-	-
Reconciliation of Funds: Total funds brought forward					
		197,444	2,400	199,844	144,112
Total funds carried forward		144,128	2,400	146,528	199,844

Statement of Financial Position

Organisation Cetacea

As at 31 December 2022

	Note	31 Dec 2022	31 Dec 2021
Fixed Assets			
Tangible Assets			
IT Equipment		17,446	17,446
IT Equipment Depreciation		(6,300)	(485)
Total Tangible Assets		11,146	16,962
		11,146	16,962
Current Assets			
Stocks		2,987	5,052
Debtors	10	29,479	38,366
Cash at bank and in hand		111,857	191,931
		144,323	235,349
Creditors: amounts falling due within one year			
Accruals		1,680	1,923
Income received in advance		-	44,762
Other creditors		7,261	5,782
		8,941	52,467
Net Current Assets (Liabilities)		135,382	182,882
Total Assets less Current Liabilities		146,528	199,844
Capital and Reserves			
Unrestricted Funds		144,128	197,444
Designated Funds		2,400	2,400
Restricted Funds		-	-
Total Capital and Reserves		146,528	199,844

Statement of Financial Position (Balance sheet) continued as at 31st December 2022

Charity registration no. 1141728, Company registration no. 07463043

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the period ended 31st December 2022.

The Trustees have not required the charitable company to obtain an audit of its financial statements for the period ended 31st December 2022 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006.
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.
- (c) 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 (FRS102 (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.
- (d) These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.;

These financial statements were approved and authorised for issue by the Board of Trustees

On 19th March, 2023 and were signed on its behalf by:



Wendy Burns

Director and Trustee

Statement of Cash Flows

Organisation Cetacea

For the year ended 31 December 2022

Account	2022	2021
Operating Activities		
Receipts from customers	543,844	332,673
Payments to suppliers and employees	(624,949)	(310,870)
Interest received	1,031	-
Net Cash Flows from Operating Activities	(80,074)	21,803
Investing Activities		
Payment for property, plant and equipment	-	(17,446)
Net Cash Flows from Investing Activities	-	(17,446)
Net Cash Flows	(80,074)	4,356
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	191,931	187,575
Net change in cash for period	(80,074)	4,356
Cash and cash equivalents at end of period	111,857	191,931

Notes to the Accounts

1. Accounting Policies

Basis of preparation

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 (FRS102 (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at the historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Funds designated by the trustees for a specified purpose in the furtherance of the general objectives of the charity have been included within the Designated Fund.

Restricted funds include funds held for a specific purpose upon which restrictions have been imposed by the donor.

Incoming Resources, Donated Services and facilities and interest receivable

Grants are recognised in the accounts when the charity becomes entitled to the grant.

Donations and gifts are included in full upon receipt. Any gift aid reclaimable is included at the time the donation was received.

Donated Services and facilities are included in the accounts where the value of the service can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included when it becomes due.

Income from services provided is included on the date the service was performed.

Unpaid holiday has been accrued in the year of entitlement.

Resources Expended

Resources expended are included in the Statement of Financial Activities on the accrual basis, inclusive of VAT. VAT is not recoverable.

Taxation

The charity is exempt from corporation tax on its charitable activities and the level of income from trading is currently below the level required for reporting to HMRC.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration which includes salaries and related costs. In a change of policy this year support costs have been included as part of fundraising. A restated comparative from previous year has been included.

Tangible fixed assets

Individual fixed assets costing £1000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight-line basis.

Stock

Stock is included at the lower of cost or net realisable value. The charity does not take donated items for resale.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from past events that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Pensions

The charity operates an auto enrolment pension fund as required by law.

2. Income from government grants, donations and legacies

	Unrestricted Funds	Restricted Funds	2022	2021
Donations and collections	38,483	-	38,483	17,649
Memberships	99,362	-	99,362	87,025
Gift Aid	14,492	-	14,492	14,598
Government Grant CJRS	-	-	-	72,051
Grants				
John Ellerman Grant	-	-	-	30,000
NHMF Lottery Fund	-	-	-	2,400
Tesco Grant	-	-	-	6,000
The Big Give	-	4,939	4,939	-
Equipment & Donations in Kind	55,446	-	55,446	12,000
	207,783	4,939	212,722	241,723

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	2022	2021
Training Activities	24,923	-	24,923	23,239
Public Education activities	318,077	-	318,077	101,872
Total	343,000	-	343,000	125,111

4. Educating the general public

	Unrestricted Funds	Restricted Funds	2022	2021
Employee Costs	253,031	-	253,031	99,481
Equipment & Materials	1,060	4,939	5,999	9,173
Travel & Subsistence	72,471	-	72,471	8,789
Support & Governance	178,869	-	178,869	65,671
Depreciation	693	-	693	58
	506,124	4,939	511,063	183,172

5. Scientific Research

	Unrestricted Funds	Restricted Funds	2022	2021
Employee Costs	22,129	-	22,129	10,789
Depreciation	693	-	693	58
	22,822	-	22,822	10,846

6. Fundraising & Governance Costs

	Unrestricted Funds	Restricted Funds	2022	2021
Fundraising costs				
Fundraiser salaries	34,615	-	34,615	41,925
Membership Administrator Salaries	6,524	-	6,524	23,736
Fundraiser expenses	-	-	-	562
Direct bank charges	2,866	-	2,866	2,739
Marketing	6,256	-	6,256	4,314
	50,261	-	50,261	73,277
Governance costs				
Accountancy	8,237	-	8,237	7,064
AGM	-	-	-	185
Bank Charges	166	-	166	105
Conservation Subscriptions	1,392	-	1,392	1,008
Equipment depreciation	4,429	-	4,429	369
Independent Examination	1,194	-	1,194	250
Insurance & Legal	17,178	-	16,698	3,793
IT equipment and software	18,494	-	18,494	17,404
Postage, stationery and IT	5,240	-	5,240	2,426
Rent	13,409	-	13,409	13,253
Telephones	1,132	-	1,132	1,372
Website	23,639	-	23,639	-
Total Governance costs	94,510	-	94,510	47,229
	144,771	-	144,771	120,505

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2022	2021
Salaries	471,546	229,838
National Insurance	15,441	1,388
Pension Contributions	7,703	4,351
Trustee Expenses	-	185
	494,691	235,762

No employees had employee benefits in excess of £60,000 (2022: nil).

The trustees were not paid or received any other benefits from employment with the charity (2022: nil). Some trustees were reimbursed for out-of-pocket expenses incurred in the course of carrying out their duties as trustee's total for the year £Nil.

8. Staff Numbers

	2022	2021
	Number	Number
Education of general public	25	8
Scientific Research	1	1
Governance and Trading	2	2
	28	11

9. There were no related party transactions

10. Debtors

	2022	2021
Prepayments	13,565	8,041
Gift aid due	681	469
Trade debtors	15,233	29,856
	29,479	38,366

Partners and Supporters

ORCA would like to thank its partners and supporters for their invaluable assistance during 2022

Ambassador Cruise Line	JK Harvey Designs
Biodiverse IT	John Ellerman Foundation
British Divers Marine Life Rescue	Joint Nature Conservation Committee
British Rig Owners Association (BROA)	Noble Caledonia
Brittany Ferries	Northlink
Caledonian MacBryne	Oceanwide Expeditions
Carnival UK (P&O Cruises and Cunard)	Oil & Gas UK
Celestron	Opticron
Celebrity Cruises	People Postcode Lottery
CloudOrca	Plymouth University
Crystal Cruises	Portsmouth International Port
UK Chamber of Shipping	Red Funnel
DFDS	SAGA
DGP Intelsius	Scottish Association of Marine Science
DPD	Scottish Natural Heritage
Discover Ferries	Sea Watch Foundation
Flumens	Silversea
Fred.Olsen	Tesco Bags of Help
Heritage Lottery Fund	University of Portsmouth
Hurtigruten	Wightlink
Isle of Man Steam Packet Company	WILDGuides
Isles of Scilly Travel	

ORGANISATION CETACEA

England & Wales - Charity number 1141728

Accounts

ORCA
ORGANISATION CETACEA LIMITED

(A charitable company limited by guarantee)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE PERIOD

1ST JANUARY 2021 TO 31ST DECEMBER 2021

FOR

Registered Company number: 07463043 (England and Wales)

Registered Charity Number: 1141728

OSCR: SCO46090

ORGANISATION CETACEA

Contents of the Report of the Trustees and Financial Statements

For the year ending 31st December 2021

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Organisation Cetacea

Report of the Trustees for the year ending 31st December 2021

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31st December 2021 which are also prepared to meet the requirements for the Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, and 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 (FRS102) (effective 1st January 2015).

Chair's Report (2021)

2021 for ORCA continued to be a challenge with travel restrictions impacting our ability to survey and educate. Happily, we are now well into 2022 with all Covid restrictions lifted. We are returning to normal operations, and we are pleased to see activity levels at pre-pandemic levels thus enabling us to continue our work for the conservation of cetaceans.

During 2021 our survey operations were limited due to the restrictions around ferry and cruise travel. This, however, provided the charity the space to carry out a major review on the collection of sighting and survey data leading to the introduction of an effort-based survey app and associated data portal. The switch from a paper-based data collection to a digital platform has been transformational for the charity allowing more time to review the outputs and campaign for better protection of the marine environment.

We have continued to campaign on various issues and staff have put forward the case for protection of whales and dolphins on TV, radio and online platforms.

Building on the success of last year's online training we continued to offer our live survey training courses online. This has proved so popular that we have introduced a new online training programme for land-based watching, known as Oceanwatchers. We are continuing to build and diversify our online training programme with the aim of creating more opportunities for budding citizen scientists to get involved.

It is with pride that I look back on last year as the organisation has not only survived the pandemic but has emerged more resilient and focused to deliver long lasting change for cetaceans. This is a huge credit to Sally and the team for their hard-work and commitment during such a difficult time.

Finally, a massive thank you to all our volunteers, supporters and partners who have stuck with us during this time and have made a bright future possible.

A handwritten signature in dark ink, appearing to read 'WB', followed by a series of connected loops and a final horizontal stroke.

Wendy Burns

Chair of Trustees

Organisation Overview

Our Purpose

The charity's objectives ('Objects') are specifically restricted to the following:

To promote the conservation of cetaceans, seabirds and other marine wildlife, in particular by:

(a) educating the public and raising awareness of the need for the conservation of such wildlife and its natural habitat; **(b)** conducting research into marine species and publishing the results for the benefit of the general public, and **(c)** advising on measures contributing to the conservation of marine wildlife.

Our Mission

There are over 90 species of the whales, dolphins and porpoises, collectively known as cetaceans. Many of these species are not adequately protected by international conventions and their populations are being impacted by overfishing, marine pollution, destruction of their habitats and climate change. ORCA's mission is to give everyone who cares about whale and dolphin conservation an active role in safeguarding their future.

What We Do

ORCA believes that the best way to protect cetaceans is to:

- Inspire people from all walks of life about whales and dolphins
- Monitor and identify vulnerable whale and dolphin populations
- Help to protect threatened whale and dolphin habitats
- Address key conservation threats such as large whales being hit by ships

The public are at the centre of all we do:

- We deliver educational programmes for school children and adults, to raise their awareness of the cetaceans present in our oceans and the need to conserve them
- We train members of the public as Marine Mammal Surveyors and Ocean Conservationists
- We involve ORCA trained surveyors in conducting scientifically valid marine mammal surveys from ferries and cruise ships, to monitor cetacean populations
- We publish details of cetacean sightings and conservation measures to all interested parties, including the public

Details of cetacean sightings by ORCA observers are made available to the UK Government and EU Member States assisting it to meet its obligation under the UK Marine Strategy Framework and other commitments under the UK Habitat regulations to monitor cetacean populations. In addition, ORCA's survey data is used by the UK Government, helping to establish a network of Marine Protected Areas; sea areas around the UK where human activity is restricted. Details of cetacean sightings by ORCA volunteer observers are also shared with the global marine conservation community, thus influencing legislation, industry standards and conservation worldwide.

Our Achievements in 2021

Educating and Inspiring People

Our educational programme is delivered through a number of initiatives which includes; The Ocean Conservationist programme allowing us to educate and inspire individuals about the wonders of the ocean by placing trained experts on board ferries and cruise ships as well as other community outreach projects such as Whale Education Month. However, these initiatives continued to be disrupted by the COVID-19 pandemic.

1.1 Ocean Conservationist Programme

Ocean Conservationists are highly trained wildlife experts who deliver unforgettable wildlife experiences on board ferry and cruise ships across the world. These passionate and dedicated individuals work to showcase the incredible diversity of wildlife that can be spotted from the decks of cruise ships, helping guests on board learn more about the marine environment. They allow us to not only inspire people from all walks of life but also collect vital scientific data that can be used to help protect whales and dolphins around the globe

Due to travel restrictions caused by the COVID-19 pandemic, the Ocean Conservationist programme on the UK ferry network looked slightly different in 2021. We were excited to once again have an Ocean Conservationist exploring the incredible islands of the west coast of Scotland and the Bay of Biscay.

Ocean Conservationists joined Brittany Ferries ships the Pont-Aven and Galicia, sailing through the productive waters of the Bay of Biscay for a few weeks during the summer months. Three Ocean Conservationists inspired passengers and collected vital scientific data in one of the top five places in the world to see whales and dolphins.

In Scotland in the Hebrides the Ocean Conservationist season started in March, inspiring passengers across the Caledonian MacBrayne fleet about the marine life that can be sight around the beautiful islands of the west coast of Scotland.

In June 2021, we were delighted to once again have a small number of Marine Mammal Surveyors and Ocean Conservationists embarking on cruise ships to inspire passengers and collect vital data on any marine mammals sighted during their voyage.

Since 2007, teams of trained marine mammal observers have been invited on board Saga cruise ships. Since then, we have built up a reputation for enhancing the enjoyment of guests' trips and their understanding of marine wildlife through delivering presentations, running deck watches whilst surveying and generally being on hand to talk about any wildlife sighted. In 2021 ORCA survey teams were lucky enough to join nine Saga itineraries travelling through UK waters. Some even were lucky enough to visit the Mediterranean, The Canary Islands, and Portugal.

In 2021 we were fortunate enough to have Ocean Conservationists joining P&O cruise ships sailing around the UK, Fred.Olsen ships exploring the Hebrides, Isles of Scilly and Portsmouth and a very exciting new programme on the Hurtigruten Norwegian coastal express. During this new programme, Ocean Conservationists joined the Expedition Teams on board MS Maud and MS OttoSvedrup, as the marine mammal expert, helping to showcase the whales, dolphins and porpoises seen during their sailings.

1.2 Whale Education Month – community outreach

Whale education month was once again delivered online in October 2021 and, for its fifth year, focused on the Incredible Journeys whales make across the world's oceans. Based on estimates, over 3,000 people signed up to take part, including teachers and home educators, and it is estimated that over 10,000 students will have seen the resources.

1.3 ORCA's Whale Watching Sea Safaris

Due to the COVID-19 pandemic, and restrictions on travel, our wildlife Sea Safaris were once again cancelled in 2021.

1.4 OceanWatchers

Whilst platforms of opportunity based research is the core of ORCA's work, it became increasingly obvious as the pandemic progressed, that ORCA would not be able to access our traditional research platforms for the foreseeable future – this included the offshore platforms we planned to use as a part of the OceanWatch project. The ORCA team put their creative hats on and decided to change tack and introduce a new programme in 2021 known as ORCA OceanWatchers (OW) to operate in the new world order of COVID restrictions. A year on using the same ideas/principles that we had for engaging the offshore sector with our citizen science work, applying it to far wider audiences and allowing data collection in a more flexible way, we are incredibly proud of what we have achieved. The concept was simple – if you could see the sea, you could collect data for ORCA. To get involved, anyone could participate by taking three simple steps: 1. Complete an online training course, 2. Download the ORCA OceanWatchers smartphone application, and 3. Go to a coastal path, out on a boat or ship, or any other location where you can see the ocean and begin collecting data. Since the beginning of the programme (April 2021) volunteer OW in their own time have conducted 270 surveys **from land** involving 444 hours of effort (time spent watching) whilst others have conducted 82 surveys **at sea** and 26,356km of effort (either in their own boats or whilst as paying passengers on a ferry or cruise ship).

Monitoring our Oceans and Protecting Threatened Habitats

ORCA undertakes a number of initiatives to monitor whale and dolphin populations and identify vulnerable species using our volunteer citizen scientists. Our database of cetacean sightings since 1998 is available to anyone on request: students, research organisations, other NGOs and governments. Highlights of our survey data are published in Flukeprints (the ORCA members' magazine), on the ORCA website and via social media.

2.1 ORCA's State of European Cetaceans Report (SOEC)

The State of European Cetaceans is ORCA's report series, documenting the results of its survey findings and, more importantly, drawing conclusions about what this means for whales, dolphins and porpoises in the wild. With significant and emerging threats continuing to adversely impact these animals and their habitats, ORCA's findings are crucial in providing evidence to conserve these animals for the future.

Due to the COVID-19 pandemic and national lockdown, the launch of ORCA's fifth report was delayed to May 2021. This report summarised the distribution and range of cetacean populations with a focus in and around UK and European waters. In particular, the report looked at how citizen science can be used to better understand why more common dolphins have been observed inshore around the coast of West Scotland and the Hebrides in recent years. Due to the global COVID-19 pandemic, this 2021 edition presented key findings from 2019.

2.2 Marine Mammal Surveys and Marine Mammal Surveyor Training

Marine mammal surveys are ORCA's core activity, but unfortunately, once again, no surveys were undertaken in 2021 due to the restrictions in travel and many of the UK ferry network ships grounded at the ports.

However, the success of moving our popular one-day Marine Mammal Surveyor courses to an online format continued, and it was decided that all future courses would be in this format. This allows participants from all around the UK and the rest of the world to learn everything they need to know to play their part in protecting whales and dolphins.

The ORCA Marine Mammal Surveyor courses, which train members of the public to be citizen scientists studying whales and dolphins, are the core of the charity's long-running conservation programme.

ORCA Marine Mammal Surveyors participate in ferry and cruise surveys mainly in UK and European waters, working to use those ships as platforms of opportunity to identify important marine mammal hotspots. The online courses have been developed to be just as interactive and exciting as our face-to-face courses, with participants voting on polls and annotating pictures to learn about whale, dolphin and porpoise identification and our scientific surveying protocol. By the end of 2021, over 200 participants took part, learning all they needed to know about cetacean biology and how they could play their role in protecting whales and dolphins.

2.3 Collaborations with Institutions and Statutory Organisations

During 2021, we continued to improve relationships and collaborations with key academic and statutory institutions. Our objective is to ensure that our data is shared with the European marine conservation community.

- University of Plymouth
- Wildlife and Countryside Link (in 2021 we became chair of the Marine Mammals working group)
- Joint Nature Conservation Committee
- University of Portsmouth
- ASCOBANS
- ACCOBAMS
- International Whaling Commission (IWC)
- DEFRA

Conservation Initiatives

3.1 Ship Strike Project,

Unfortunately, ship strike (whales being hit by ships) is still one of the biggest threats to large whales in the North-East Atlantic. ORCA is in the unique position of working very closely with shipping companies that traverse busy shipping areas that are also home to large whales.

Building on research that was conducted in previous years, James Robbins continued his PhD at the University of Portsmouth, researching the threat of ship strike to large whales in which ORCA's research will be used to help progress knowledge about the occurrence of behavioural impact, areas of risk and mitigation.

Our work in Scotland

In 2021, we will continue to work in Scotland. Our Ocean Conservationist programme with Caledonian MacBrayne continued into its fourth year. Excitingly, after a year of not being able to get out to sea, our Ocean Conservationist season started in March, inspiring passengers across the Caledonian MacBrayne fleet about the marine life that can be seen around the beautiful islands of the west coast of Scotland.

Volunteers

One of our greatest achievements is our volunteer network. An overwhelming gratitude of thanks goes to our volunteers; the wildlife officers, the cruise conservationists, the survey team leaders, the trained Marine Mammal Surveyors, the office support, without whose enthusiastic support ORCA could not function. We would also like to extend our thanks to the ORCA patrons Mark Carwardine, Chris Packham, Nigel Marvin and Lizzie Daly for all their continued support over the last year.

Future Plans

ORCA is convinced that cetacean conservation is best served by raising public awareness of the species, particularly in the North-East Atlantic, monitoring their populations and providing scientifically valid information about their location and density to researchers, NGOs, government bodies and the shipping industry. We also consider it essential to deliver conservation initiatives that address the key threats to cetaceans identified by our research.

Our plan for 2022 is, therefore, to refine and continue operating our established programmes. This involves inspiring the public, training marine mammal observers, conducting cetacean surveys in the Bay of Biscay, English Channel, Irish Sea, Celtic Sea and the North Sea, expanding our Ocean Conservationist programme particularly in the cruise sector and providing information about cetacean populations to interested parties.

Our 2022 plans will include the following:

- Publish the sixth annual State of European Cetaceans report highlighting the survey work from 2006 – 2019 and the persistent and emerging threats cetaceans face today.
- Deliver Whale Education Month targeting over 600 schools nationwide.
- Conduct 150 plus cetacean surveys from ferries and cruise ships transiting primarily the North Atlantic, the Arctic, the Pacific and Antarctica.
- Continuously improve and streamline the methods used for data collection by our ocean conservationists and network of surveyors through the use of technology across the fleet.
- Seek additional ferry, cruise and expedition partners to expand the sea areas covered by our marine mammal surveys and thus enhance our knowledge of cetacean populations and conservation needs.
- Enhance our Marine Mammal Surveyor training programme to include a team leader training component and expand our Cruise conservationist training programme.
- Continue to meet all requests for information about cetacean populations.
- Run dedicated ship strike surveys across the Bay of Biscay to gain a better understanding of how fin whales behave in close proximity to large ship.
- Attend events that actively promote marine conservation and education

Structure, Governance & Management

Governing Instrument

ORCA is registered with both the UK Charity Commission and the Office of Scottish Charity Regulator (OSCR), (charity number 1141728) and with Companies House as a company limited by guarantee (registered company number 7463043). ORCA is governed by its Memorandum and Articles of Association adopted 7th December 2010 revised June 2015. Prior to December 2010 ORCA was governed by constitution and registered with the Charity Commission as an unincorporated charity number 1098765.

Reference and Administrative Details

Charity name: ORCA

Other Charity name: Organisation Cetacea

Registered charity number: 1141728

Registered company number: 7463043

OSCR registration number: SCO46090

Charity Principle & Registered address

Brittany Centre

Wharf Road

Portsmouth

PO2 8RU

Company Secretary & Accountant

Jill Shields FMAAT

20 Northdown Road

Longfield

Kent

DA3 7QW

Independent Examiner

M. A. Hawkins BA FCA, Chartered Accountant

212 Norcot Road,

Tilehurst, Reading,

Berkshire

RG30 6AE

Trustees

The ORCA board currently comprises five Trustees, who have legal responsibility for the efficient use of ORCA's resources consistent with the objectives of ORCA and for providing effective leadership and strategic direction. Trustees are appointed in accordance with the requirements in the Constitution.

Trustees that served during 2021

Nicholas Jenkins (Chair)

Michael Trench (Treasurer)

Emma Bachelor

Richard Bull

Wendy Burns

Elfyn Pugh

Our current trustees are:

Nick Jenkins (Chair)

Nick Jenkins worked for 20 years with the International Fund for Animal Welfare (IFAW). During that time, he became one of the five Directors running the organisation and its offices in 16 countries around the world. Nick's work included leading emergency relief teams to aid animals at major disasters around the world. Nick is particularly interested in education and founded and co-ordinated IFAW's global 'Animal Action' education programme, which involves more than five million children around the world each year. Nick has also set up and helped other charities on a voluntary basis and continues to do so. His career began in journalism, which led him to working for national newspapers and the BBC. He founded Jenkins Group, a UK based PR and marketing agency. His commercial interests included founding and running a commercial radio station as well as other businesses, including restaurants. Nick eventually stepped back from his business life to devote most of his time to animal welfare. He continues to run a property investment portfolio.

Mike Trench (Honorary Treasurer)

Mike is a chartered accountant and has a BSc in Business Administration from Cardiff University. Previous experience in the voluntary sector includes a secondment working with Business in the Community as a volunteer project manager and Community and Finance director for the Junior

Chamber of Commerce in Southampton. As part of these roles, he successfully organised a fundraising day showcasing several local charities, raised several thousands of pounds and organised practical projects including renovations of two community centres and a secured housing unit run by Hampshire Autistic Society. He also spent some time volunteering in an orphanage in Kenya. Mike is the Financial and Commercial Director of a power station based near Southampton.

Emma Batchelor

The newest recruit to the board of trustees, Emma brings with her over 20 years of PR and marketing experience. A lover of the sea, Emma has spent the last decade working in the ferry sector and, until recently, headed up industry body Discover Ferries, promoting best practice in ESG among members as well as the benefits of travel by sea to UK travellers. A life-long believer in education, Emma has recently completed an MSc in Psychology, with her main project focussed on helping people reduce their plastic usage.

Richard Bull

Before becoming a Trustee, Richard was ORCA's Project Development Manager working on the Ship Strike Project. Richard has been an active member of ORCA since 2010, when he spent 6 months volunteering as a Wildlife Officer on the Cap Finistère. Since then, Richard has been the Senior Wildlife Officer on the MS King Seaways in 2011 and worked on the ORCA database that was sent to the JNCC Joint Cetacean Protocol. Richard has an MSc in Applied Ecology and Conservation from the University of East Anglia and over 8 years post graduate ecology and conservation experience, working in three continents.

Wendy Burns

Wendy has been involved with ORCA since 2011 and was Chair from November 2011 until June 2014. After a period away Wendy has re-joined ORCA as a trustee. She has a Master degree in Voluntary Sector Management from Cass Business School, London. *"Growing up on the South Coast I have always had a passion for the sea and marine wildlife. I am delighted to be returning to ORCA and it is wonderful to see the impact the charity continues to make."*

Elfyn Pugh

Elfyn is well and truly the Welsh member of the board of trustees. He was literally born within a stone's throw of the sea in West Wales and says the sea is in his blood. His early career as a zoo keeper at the renowned Chester Zoo taught him a great deal about animal behaviour. In 2004 Elfyn retired after a

lengthy career in the police force and joined ORCA initially as member in 2007 before being elected as a trustee in 2010. As well as his role as a trustee, Elfyn assists the Director in organising and running the highly successful joint venture between ORCA and Brittany Ferries operating whale and dolphin mini-cruises across the Bay of Biscay to Spain on which he also acts as a wildlife guide.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have reviewed the risks to the charity in 2021 and are in the process of taking appropriate action to mitigate any perceived risks.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and activities. ORCA is an organisation devoted to the conservation of cetaceans in the UK and European waters. This is achieved by educating the public and conducting and publishing research. This is beneficial to the general public as the protection of wildlife contributes to creating a better world around us, where we live in harmony and gain enjoyment from it.

Financial Review

Financial Overview

With the challenges posed by Covid-19, it was reported last year that the charity remained exposed to financial risk. During 2021, a period punctuated with continued lockdowns and uncertainty, the robustness of the financial model the charity adopted continued to prove beneficial.

ORCA retained a conservative approach to spending and received the benefit of new partnerships and approaches to training delivery. These ensured the charity came through the period with a strengthened reserves position on which to enter 2022.

Whilst the new year has brought significant positives, particularly in terms of the return to a level of operations expected pre-Covid, the overall environment remains challenging. The cruise ship and ferry industries remain under financial duress, the impact of two years of reduced operation and increasingly high fuel prices, driven by the conflict in the Ukraine. In addition, the “Cost of Living Crisis” affects ORCA more directly, causing rising operating costs and reduced capacity for donations as the UK verges on recession.

The charity has a now proven ability to find ways to weather the financial pressures it is placed under, thanks to its small, dedicated team’s approach to financial control. ORCA’s existing financial capacity, will mean it is unconstrained in near term in pursuing its immediate, stated strategic goals. However, the backdrop described above will require the careful management approach adopted in the previous two years, to continue, ensuring financial resilience is retained across the medium term.

Investment Policy

The trustees, having regard to the liquidity requirements of running the charity on a day-to-day basis, have kept available funds in an easy access interest-bearing deposit account. After considering longer term investments, they concluded that the available interest rates did not justify the additional administration cost.

Reserves Policy and going concern

Total Balance Sheet Funds	<u>£199,844</u>
Represented by:	
Restricted Funds	£2,400
Designated Reserves	-
Unrestricted 'Free' Reserves	£197,444

Restricted

ORCA's restricted funds represent amounts donated to the charity at the balance sheet date of 31st December by third parties in respect of funding for specific projects. The amounts are set aside for use solely towards the projects they support and are broken down as follows:

Designated

There were no designated funds for 2021

Unrestricted (Free)

The remaining funds are to support the general expenditure of ORCA. The trustees review the level of free reserves on an annual basis to ensure that funds are spent in a way that will provide the best return possible. This may be to meet any one of ORCA's strategic goals, such as providing funding for a specific science project or be used to fund the cost of obtaining grants for larger projects.

This objective is balanced with the need to ensure that ORCA has a level of free reserves that are available to meet any emergency expenditure requirements. In the worst-case scenario, it will enable the charity to be wound up in a responsible and ethical manner. To this end the trustees have decided that an appropriate level would be between three to six months cover on expenditure not covered by project related restricted grants. Based on the 2022 anticipated expenditure this is set between £50k to £75k. Whilst the charity is in a period of growth, it is the aim of the trustees to keep this at the minimum level. This is to ensure that all surplus funds are re-invested into the work of the charity and in fulfilling its strategic goals.

The trustees have reviewed the financial circumstances of the charity and consider that there continues to be adequate resources available to fund the activities of the charity during 2022 and beyond, therefore the trustees are of the view that the charity is a going concern.

Financial Statements

Trustees' Responsibilities in relation to the Financial Statements

The charity trustees (who are also the directors of the Organisation Cetacea for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK accounting standards (UKGAAP)

Company law requires that the director/trustees prepare financial statements for each financial year which give a true and fair view of the state of 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees who are also directors for the purposes of company law, in accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's independent examiner is unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's examiner is aware of that information.

This report was approved by the Board of Trustees on 19th March, 2022 signed on its behalf by Wendy Burns, Chair



Independent Examiner's Report to the Trustees of Organisation Cetacea

I report on the accounts for the company for the year ended 31st December 2021.

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) or under Regulation 10 (1)(a) to (c) of the Charity Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a member of the institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to 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 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charity Accounts (Scotland) Regulations 2006. 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 examiner's 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 section 44(1)(a) of the 2005 Act and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) and of the 2005 Act and Regulation 8 of 2006 Accounts Regulation and
- which are consistent 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

Signed by:



M. A. Hawkins BA FCA, Chartered Accountant
212 Norcot Road, Tilehurst,
Reading, Berkshire RG30 6AE

Date: 13th September 2022

Statement of Financial Activities

Organisation Cetacea

For the year ended 31 December 2021

	Notes	Unrestricted Funds	Restricted Funds	2021	2020
Income and endowments from:					
Grants, Donations and legacies	2	233,323	8,400	241,723	271,279
Charitable Activities					
Educating the general public	3	125,111	-	125,111	66,263
Scientific Research		-	-	-	-
Income from trading activities					
Sale of Merchandise and services		6,182	-	6,182	7,025
Investments		-	-	-	52
Total		364,616	8,400	373,016	344,620
Expenditure on:					
Charitable activities: -					
Educating the general public	4	177,172	6,000	183,172	178,842
Scientific research	5	10,846	-	10,846	10,431
Total Charitable activities: -		188,019	6,000	194,019	189,273
Cost of Raising funds: -					
Cost of merchandise sold and services provided		2,761	-	2,761	3,303
Fundraising & Governance Costs	6	120,505	-	120,505	109,138
Total Cost of Raising funds: -		123,266	-	123,266	112,440
Total Expenditure on:		311,285	6,000	317,285	301,713
Net income/(expenditure) and net movement in funds for the year					
		53,332	2,400	55,732	42,906
Transfer between funds		-	-	-	-
Reconciliation of Funds: Total funds brought forward		144,112	-	144,112	101,206
Total funds carried forward		197,444	2,400	199,844	144,112

Statement of Financial Position

Organisation Cetacea

As at 31 December 2021

	Note	31 Dec 2021	31 Dec 2020
Fixed Assets			
Tangible Assets			
IT Equipment		17,446	-
IT Equipment Depreciation		(485)	-
Total Tangible Assets		16,962	-
		16,962	-
Current Assets			
Stocks		5,052	5,644
Debtors	10	38,366	10,941
Cash at bank and in hand		191,931	187,575
		235,349	204,160
Creditors: amounts falling due within one year			
Accruals		1,923	1,525
Income received in advance		44,762	57,220
Other creditors		5,782	1,303
		52,467	60,048
Net Current Assets (Liabilities)		182,882	144,112
Total Assets less Current Liabilities		199,844	144,112
Capital and Reserves			
Unrestricted Funds		197,444	144,112
Designated Funds		2,400	-
Restricted Funds		-	-
Total Capital and Reserves		199,844	144,112

Organisation Cetacea

Statement of Financial Position (Balance sheet) continued as at 31st December 2021

Charity registration no. 1141728, Company registration no. 07463043

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the period ended 31st December 2021.

The Trustees have not required the charitable company to obtain an audit of its financial statements for the period ended 31st December 2021 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keep accounting records that comply with Sections 386 and 387 of the Companies Act 2006.
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.
- (c) 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 (FRS102 (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.
- (d) These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.;

These financial statements were approved and authorised for issue by the Board of Trustees

On 19th March, 2022 and were signed on its behalf by:



Wendy Burns

Director and Trustee

Statement of Cash Flows

Organisation Cetacea

For the year ended 31 December 2021

Account	2021	2020
Operating Activities		
Receipts from customers	332,673	398,970
Payments to suppliers and employees	(310,870)	(301,513)
Interest received	-	52
Net Cash Flows from Operating Activities	21,803	97,510
Investing Activities		
Payment for property, plant and equipment	(17,446)	-
Net Cash Flows from Investing Activities	(17,446)	-
Net Cash Flows	4,356	97,510
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	187,575	90,065
Net change in cash for period	4,356	97,510
Cash and cash equivalents at end of period	191,931	187,575

Notes to the Accounts

1. Accounting Policies

Basis of preparation

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 (FRS102 (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at the historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Funds designated by the trustees for a specified purpose in the furtherance of the general objectives of the charity have been included within the Designated Fund.

Restricted funds include funds held for a specific purpose upon which restrictions have been imposed by the donor.

Incoming Resources, Donated Services and facilities and interest receivable

Grants are recognised in the accounts when the charity becomes entitled to the grant.

Donations and gifts are included in full upon receipt. Any gift aid reclaimable is included at the time the donation was received.

Donated Services and facilities are included in the accounts where the value of the service can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included when it becomes due.

Income from services provided is included on the date the service was performed.

Unpaid holiday has been accrued in the year of entitlement.

Resources Expended

Resources expended are included in the Statement of Financial Activities on the accrual basis, inclusive of VAT. VAT is not recoverable.

Taxation

The charity is exempt from corporation tax on its charitable activities and the level of income from trading is currently below the level required for reporting to HMRC.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration which includes salaries and related costs. In a change of policy this year support costs have been included as part of fundraising. A restated comparative from previous year has been included.

Tangible fixed assets

Individual fixed assets costing £1000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight-line basis.

Stock

Stock is included at the lower of cost or net realisable value. The charity does not take donated items for resale.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Pensions

The charity operates an autoenrollment pension fund as required by law.

2. Income from government grants, donations and legacies

	Unrestricted Funds	Restricted Funds	2021	2020
Donations and collections	17,649	-	17,649	10,377
Memberships	87,025	-	87,025	87,090
Gift Aid	14,598	-	14,598	18,487
Government Grant CJRS	72,051	-	72,051	80,359
Grants				
John Ellerman Grant	30,000	-	30,000	30,000
John Spedan	-	-	-	20,000
NHMF Lottery Fund	-	2,400	2,400	11,800
Tesco Grant	-	6,000	6,000	1,166
Equipment & Donations in Kind	12,000	-	12,000	12,000
	233,323	8,400	241,723	271,280

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	2021	2020
Training Activities	23,239	-	23,239	29,500
Public Education activities	101,872	-	101,872	36,763
Total	125,111	-	125,111	66,263

4. Educating the general public

	Unrestricted Funds	Restricted Funds	2021	2020
Employee Costs	93,481	6,000	99,481	94,206
Equipment & Materials	9,173	-	9,173	20,589
Travel & Subsistence	8,789	-	8,789	5,363
Support & Governance	65,671	-	65,671	58,684
Depreciation	58	-	58	-
	177,172	6,000	183,172	178,842

5. Scientific Research

	Unrestricted Funds	Restricted Funds	2021	2020
Employee Costs	10,789	-	10,789	10,431
Depreciation	58	-	58	-
	10,846	-	10,846	10,431

6. Fundraising & Governance Costs

	Unrestricted Funds	Restricted Funds	2021	2020
Fundraising costs				
Fundraiser salaries	41,925	-	41,925	41,563
Membership Administrator Salaries	23,736	-	23,736	23,362
Fundraiser expenses	562	-	562	96
Direct bank charges	2,739	-	2,739	3,259
Marketing	4,314	-	4,314	1,453
	73,277	-	73,277	69,733
Governance costs				
Accountancy	7,064	-	7,064	6,795
AGM	185	-	185	-
Bank Charges	105	-	105	37
Conservation Subscriptions	1,008	-	1,008	297
Equipment depreciation	369	-	369	-
Independent Examination	250	-	250	250
Insurance	3,793	-	3,793	3,605
IT equipment and software	17,404	-	17,404	10,595
Postage, stationery and IT	2,426	-	2,426	1,963
Rent	13,253	-	13,253	13,217
Telephones	1,372	-	1,372	1,416
Volunteer Travel and subsistence	-	-	-	910
Total Governance costs	47,229	-	47,229	39,084
	120,505	-	120,505	108,817

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2021	2020
Salaries	229,838	214,313
National Insurance	1,388	1,491
Pension Contributions	4,351	4,293
Trustee Expenses	185	321
	235,762	220,418

No employees had employee benefits in excess of £60,000 (2020: nil).

The trustees were not paid or received any other benefits from employment with the charity (2020: nil). Some trustees were reimbursed for out-of-pocket expenses incurred in the course of carrying out their duties as trustee's total for the year £185 (2020: £321).

8. Staff Numbers

	2021	2020
	Number	Number
Education of general public	8	6
Scientific Research	1	1
Governance and Trading	2	1
	11	8

9. There were no related party transactions

10. Debtors

	2021	2020
Prepayments	8,041	721
Gift aid due	469	-
Trade debtors	29,856	10,220
	38,366	10,941

Partners and Supporters

ORCA would like to thank its partners and supporters for their invaluable assistance during 2021

British Divers Marine Life Rescue	Northlink
British Rig Owners Association (BROA)	Oceanwide Expeditions
Brittany Ferries	Oil & Gas UK
Caledonian MacBryne	Opticron
Carnival UK (P&O Cruises and Cunard)	People Postcode Lottery
Celestron	Plymouth University
Celebrity Cruises	Portsmouth International Port
Crystal Cruises	Red Funnel
UK Chamber of Shipping	SAGA
DFDS	Scottish Association of Marine Science
DGP Intelsius	Scottish Natural Heritage
DPD	Sea Watch Foundation
Discover Ferries	Silversea
Fred.Olsen	Tesco Bags of Help
Heritage Lottery Fund	University of Portsmouth
Hurtigruten	Wightlink
Isle of Man Steam Packet Company	WILDGuides
Isles of Scilly Travel	Flumens
JK Harvey Designs	CloudOrca
John Ellerman Foundation	Ambassador Cruise Line
Joint Nature Conservation Committee	Biodiverse IT
Noble Caledonia	

ORGANISATION CETACEA

England & Wales - Charity number 1141728

Accounts

ORCA
ORGANISATION CETACEA LIMITED

(A charitable company limited by guarantee)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE PERIOD

1ST JANUARY 2020 TO 31ST DECEMBER 2020

FOR

Registered Company number: 07463043 (England and Wales)

Registered Charity Number: 1141728

OSCR: SCO46090

ORGANISATION CETACEA

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For the year ending 31st December 2020

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Organisation Cetacea

Report of the Trustees for the year ending 31st December 2020

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31st December 2020 which are also prepared to meet the requirements for the Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, and 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 (FRS102) (effective 1st January 2015).

Chair's Report (2020)

As I review 2020 for ORCA we are now well into the following year and Covid restrictions are being lifted. It means that we can look back on one of our toughest ever years in the knowledge that we are now moving forward and some normality is returning to our operation as it is elsewhere in the community. Our staff and indeed trustees deserve immense credit for battling on during such difficult times and managing to make sure that as much of our work for cetaceans has continued as possible.

Despite the shutdown and the impossibility of carrying on with surveys due to ferry travel coming to a halt there has been an ongoing programme of work on assessing data and planning for the return to full operation. Our education programme managed to continue and still reach out to hundreds of schools, which is a remarkable feat. Many of the lessons were also accessed online by parents happy to use them as part of their at home teaching for their own children.

We have also continued to campaign on various issues and staff have put forward the case for whales and dolphins on TV, radio and online.

A major new breakthrough was being able to offer our survey training courses live online and this has proved so popular that no doubt it will be part of how we provide this service in the future.

This has also been a difficult time for our survey volunteers as they have been unable to participate in the citizen science. They are such a crucial part of ORCA and it is with great relief that we can now once again begin to bring them back into action.

It is with some pride that I look back on the year of surviving the Corona Virus as an organisation and just as importantly look forward with optimism to ORCA being back fully in harness in its quest to protect cetaceans. Finally, thanks to all our supporters who have stuck with us during this time and have made a bright future possible.

A handwritten signature in black ink, consisting of a large, loopy initial 'N' followed by a series of smaller, connected loops and a final horizontal stroke.

Nicholas Jenkins
Chair of Trustees

Organisation Overview

Our Purpose

The charity's objectives ('Objects') are specifically restricted to the following:

To promote the conservation of cetaceans, seabirds and other marine wildlife, in particular by:

(a) educating the public and raising awareness of the need for the conservation of such wildlife and its natural habitat; **(b)** conducting research into marine species and publishing the results for the benefit of the general public, and **(c)** advising on measures contributing to the conservation of marine wildlife.

Our Mission

European waters are home to over a third of the world's whale, dolphin and porpoise species, collectively known as cetaceans. There are 32 different cetacean species in our seas, ranging from the tiny harbour porpoise and acrobatic common dolphin to the blue whale, the world's largest mammal. Many of these species are not adequately protected by international conventions and their populations are being impacted by over-fishing, marine pollution, destruction of their habitats and climate change. ORCA's mission is to give everyone who cares about whale and dolphin conservation an active role in safeguarding their future.

What We Do

ORCA believes that the best way to protect cetaceans is to:

- Inspire people from all walks of life about whales and dolphins
- Monitor and identify vulnerable whale and dolphin populations
- Help to protect threatened whale and dolphin habitats
- Address key conservation threats such as large whales being hit by ships

The public are at the centre of all we do:

- We deliver educational programmes for school children and adults, to raise their awareness of the cetaceans present in our oceans and the need to conserve them
- We train members of the public as Marine Mammal Surveyors
- We involve ORCA trained surveyors (all of whom are volunteers) in conducting scientifically valid marine mammal surveys from ferries and cruise ships, to monitor cetacean populations
- We publish details of cetacean sightings and conservation measures to all interested parties, including the public

Details of cetacean sightings by ORCA volunteer observers are made available to the UK Government, assisting it to meet its obligation under the UK Marine Strategy Framework and other commitments under the UK Habitat regulations to monitor cetacean populations. In addition, ORCA's survey data is used by the UK Government, helping to establish a network of Marine Protected Areas; sea areas around the UK where human activity is restricted. Details of cetacean sightings by ORCA volunteer observers are also shared with the global marine conservation community, thus influencing legislation, industry standards and conservation worldwide.

Our Achievements in 2020

Educating and Inspiring People

The four main at sea programmes that enable us to educate and inspire individuals of the wonders of the ocean and the need to conserve the marine environment were severely curtailed because of the COVID-19 global pandemic and the UK national lockdown. This included the cancellation of the wildlife officer season on board the UK ferry network, the cancellation of the cruise conservation programme on board cruise ships and the postponement of our wildlife sea safaris and the seafaring focused training (OceanWatch) on board ships and fixed platforms.

On a much more encouraging note, during the first national COVID lockdown in March 2020, to support families and teachers at home, ORCA started a new online education project: ORCA Lessons. Twenty lessons were created on a variety of different whale-related subjects, from migrations to ecosystems engineers, from deep diving whales to Polar adaptations and from marine litter to communication. Each lesson consisted of a fun, interactive, educational video, plus worksheets and activity ideas to enthuse everyone about incredible whales and dolphins, and to encourage children to become eco heroes! We had thousands of parents, teachers and home educators signing up, and the response was phenomenal, with our inbox's full of pictures of blue whale cakes, incredible crafts and posters, ideas for fundraising challenges, poems and completed worksheets. Here is a wonderful acrostic poem sent in by a student from Meadowdale Academy in Bedlington, Northumberland:

*Wild in the ocean, swimming free Huge and majestic, king of the sea Astounding creatures, they
migrate many miles Leaping above waves, attract many smiles Endangered species, we must leave
them alone Swimming in pods, the sea is their home*

ORCA also managed to continue to deliver Whale Education Month (WEM) during the month of October, now in its 4th year. WEM connected with numerous community groups and home educators. Based on estimates, over 10,000 individuals were reached and benefited from the online educational material produced through 2020 with over 7,500 views on the ORCA YouTube educational channel.

Emerging from the first lockdown and with all staff and volunteers still unable to get out to sea, the team thought this 'quiet at sea period' was a very salient time to launch a brand new ORCA programme known as ORCA OceanWatchers. With the uncertainty surrounding ORCA's at sea programme, this exciting programme allowed everyone to contribute to ORCA's two decades' worth of scientific research whether out at sea with ORCA, or watching from the shore. This allowed us to continue

monitoring and learning more about our amazing local seas. Integral to the ORCA OceanWatchers programme was the development of an ORCA survey app. This meant that anyone who has taken part in a training course will now be able to survey for whales, dolphins and porpoises. The data collected is uploaded to our huge data portal, so every piece of information will be used to protect whales, dolphins and porpoises, and our work can continue on a much larger scale.

Monitoring our Oceans and Protecting Threatened Habitats

ORCA undertakes a number of initiatives to monitor whale and dolphin populations and identify vulnerable species using our volunteer citizen scientists. Our database of cetacean sightings since 1998 is available to anyone on request: students, research organisations, other NGOs and governments. Highlights of our survey data are published in Flukeprints (the ORCA members' magazine), on the ORCA website and via social media.

2.1 ORCA's State of European Cetaceans Report (SOEC)

The State of European Cetaceans is ORCA's report series, documenting the results of its survey findings, and more importantly, drawing conclusions about what this means for whales, dolphins and porpoises in the wild. With significant and emerging threats continuing to adversely impact these animals and their habitats, ORCA's findings are crucial in providing evidence to conserve these animals for the future.

ORCA's fifth report was due to be launched in late 2020 but this project was put on hold due to the pandemic and the national lockdown. It is now scheduled to be published in Spring 2021. Some analysis has already been undertaken and the report will be the culmination of 14 years' worth of sightings and environmental data collected during surveys conducted between 2006-2019 using vessels of opportunity. The report will build upon the first four and summarises the distribution and range of cetacean populations in and around Europe's waters and identifies marine areas and species that are of greatest importance. This insight is crucial to make authoritative and informed decisions about the protection required for cetaceans.

2.2 Marine Mammal Surveys and Marine Mammal Surveyor Training

Marine mammal surveys are ORCA's core activity and unfortunately no surveys were undertaken in 2020 due to the restrictions in travel and many of the UK ferry network ships grounded at the ports. However, on a more positive note, at the end of October, ORCA transformed our popular on-day classroom based Marine Mammal Surveyor Course to an online format, allowing participants from all around the UK (and the rest of the world) to learn everything they need to know in order to play their part in protecting whales and dolphins. The ORCA's Marine Mammal Surveyor courses, which train members of the public to be citizen scientists studying whales and dolphins, are the core of the charity's long running conservation programme. ORCA Marine Mammal Surveyors participate in ferry and cruise surveys mainly in UK and European waters, working to use those ships as platforms of opportunity to identify important marine mammal hotspots. The online courses have been developed

to be just as interactive and exciting as our face-to-face courses, with participants voting on polls and annotating pictures to learn all about whale, dolphin and porpoise identification and our scientific surveying protocol. By the end of 2020 nearly 300 participants took part from all corners of the world including Guadeloupe and the UAE, learning all they need to know about cetacean biology and to play their part in protection whales and dolphins.

2.3 Collaborations with Institutions and Statutory Organisations

During 2020, we continued to improve relationships and collaborations with key academic and statutory institutions. Our objective is to ensure that our data is shared with the European marine conservation community.

- University of Plymouth
- Wildlife and Countryside Link
- Joint Nature Conservation Committee
- Natural England
- NatureScot
- Sea Mammal Research Unit
- University of Portsmouth
- ASCOBANS
- ACCOBAMS
- International Whaling Commission (IWC)
- DEFRA
- Convention on the Conservation of Migratory Species of Wild Animals (CMS)
- Observatoire Pelagis, Université de La Rochelle

Conservation Initiatives

3.1 Ship Strike Project

Unfortunately, ship strike (whales being hit by ships) is still one of the biggest threats to large whales in the North East Atlantic. ORCA is in the unique position of working very closely with shipping companies that traverse busy shipping areas that are also home to large whales.

Building on research that was conducted in previous years, James Robbins continued his PHD at the University of Portsmouth, researching the threat of ship strike to large whales in which ORCA's research will be used to help progress knowledge about occurrence, behavioural impact, areas of risk and mitigation.

Our work in Scotland

In 2020 we continued to work in Scotland. Our Wildlife Officer programme with Caledonian MacBrayne continued into its third year. Our Wildlife Officer unfortunately was unable to get out to sea but continued to produce valuable online educational material that will support our Scottish educational programme for future years.

Volunteers

One of our greatest achievements is our volunteer network. An overwhelming gratitude of thanks goes to our volunteers; the wildlife officers, the cruise conservationists, the survey team leaders, the trained Marine Mammal Surveyors, the office support, without whose enthusiastic support ORCA could not function. We would also like to extend our thanks to the ORCA patrons Mark Carwardine, Chris Packham, Nigel Marvin and Lizzie Daly for all their continued support over the last year.

Future Plans

ORCA is convinced that cetacean conservation is best served by raising public awareness of the species particularly in the North East Atlantic, monitoring their populations and providing scientifically valid information about their location and density to researchers, NGOs, government bodies and the shipping industry. We also consider it essential to deliver conservation initiatives that address the key threats to cetaceans identified by our research.

Our plan for 2021 is therefore to refine and continue operating our established programmes. This involves inspiring the public, training marine mammal observers, conducting cetacean surveys in the Bay of Biscay, English Channel, Irish Sea, Celtic Sea and North Sea and providing information about cetacean populations to interested parties.

Our 2020 plans will include the following:

- Publish the fifth annual State of European Cetaceans report highlighting the survey work from 2006 – 2019 and the persistent and emerging threats cetaceans face today.
- Deliver Whale Education Month targeting over 600 schools nationwide.
- Conduct 150 plus cetacean surveys from ferries and cruise ships transiting primarily the North Atlantic, the Arctic, the Pacific and Antarctica.
- Continuously improve and streamline the methods used for data collection by our wildlife officers, cruise conservationists and network of surveyors through the use of technology across the fleet.
- Seek additional ferry, cruise and expedition partners to expand the sea areas covered by our marine mammal surveys and thus enhance our knowledge of cetacean populations and conservation needs.
- Enhance our Marine Mammal Surveyor training programme to include a team leader training component and expand our Cruise conservationist training programme.
- Conduct four whale and dolphin watching Sea Safari trips in partnership with Brittany Ferries
- Continue to meet all requests for information about cetacean populations.
- Run dedicated ship strike surveys across the Bay of Biscay to gain a better understanding of how fin whales behave in close proximity of large ship.
- Attend events that actively promote marine conservation and education

Structure, Governance & Management

Governing Instrument

ORCA is registered with both the UK Charity Commission and the Office of Scottish Charity Regulator (OSCR), (charity number 1141728) and with Companies House as a company limited by guarantee (registered company number 7463043). ORCA is governed by its Memorandum and Articles of Association adopted 7th December 2010 revised June 2015. Prior to December 2010 ORCA was governed by constitution and registered with the Charity Commission as an unincorporated charity number 1098765.

Reference and Administrative Details

Charity name: ORCA

Other Charity name: Organisation Cetacea

Registered charity number: 1141728

Registered company number: 7463043

OSCR registration number: SCO46090

Charity Principle & Registered address

Brittany Centre

Wharf Road

Portsmouth

PO2 8RU

Company Secretary & Accountant

Jill Shields FMAAT

20 Northdown Road

Longfield

Kent

DA3 7QW

Independent Examiner

M. A. Hawkins BA FCA, Chartered Accountant

212 Norcot Road,

Tilehurst, Reading,

Berkshire

RG30 6AE

Trustees

The ORCA board currently comprises five Trustees, who have legal responsibility for the efficient use of ORCA's resources consistent with the objectives of ORCA and for providing effective leadership and strategic direction. Trustees are appointed in accordance with the requirements in the Constitution.

Trustees that served during the 2020 period

Nicholas Jenkins (Chair)

Michael Trench (Treasurer)

Emma Bachelor (appointed 15.9.2020)

Richard Bull

Wendy Burns

Elfyn Pugh

Our current trustees are:

Nick Jenkins (Chair)

Nick Jenkins worked for 20 years with the International Fund for Animal Welfare (IFAW). During that time, he became one of the five Directors running the organisation and its offices in 16 countries around the world. Nick's work included leading emergency relief teams to aid animals at major disasters around the world. Nick is particularly interested in education and founded and co-ordinated IFAW's global 'Animal Action' education programme, which involves more than five million children around the world each year. Nick has also set up and helped other charities on a voluntary basis and continues to do so. His career began in journalism, which led him to working for national newspapers and the BBC. He founded Jenkins Group, a UK based PR and marketing agency. His commercial interests included founding and running a commercial radio station as well as other businesses, including restaurants. Nick eventually stepped back from his business life to devote most of his time to animal welfare. He continues to run a property investment portfolio.

Mike Trench (Honorary Treasurer)

Mike is a chartered accountant and has a BSc in Business Administration from Cardiff University. Previous experience in the voluntary sector includes a secondment working with Business in the Community as a volunteer project manager and Community and Finance director for the Junior

Chamber of Commerce in Southampton. As part of these roles, he successfully organised a fundraising day showcasing several local charities, raised several thousands of pounds and organised practical projects including renovations of two community centres and a secured housing unit run by Hampshire Autistic Society. He also spent some time volunteering in an orphanage in Kenya. Mike is the Financial and Commercial Director of a power station based near Southampton.

Emma Batchelor

The newest recruit to the board of trustees, Emma brings with her over 20 years of PR and marketing experience. A lover of the sea, Emma has spent the last decade working in the ferry sector and, until recently, headed up industry body, Discover Ferries, promoting best practice in ESG among members as well as the benefits of travel by sea to UK travellers. A life-long believer in education, Emma has recently completed an MSc in Psychology, with her main project focussed on helping people reduce their plastic usage.

Richard Bull

Before becoming a Trustee, Richard was ORCA's Project Development Manager working on the Ship Strike Project. Richard has been an active member of ORCA since 2010, when he spent 6 months volunteering as a Wildlife Officer on the Cap Finistère. Since then, Richard has been the Senior Wildlife Officer on the MS King Seaways in 2011 and worked on the ORCA database that was sent to the JNCC Joint Cetacean Protocol. Richard has an MSc in Applied Ecology and Conservation from the University of East Anglia and over 8 years post graduate ecology and conservation experience, working in three continents.

Wendy Burns

Wendy has been involved with ORCA since 2011 and was Chair from November 2011 until June 2014. After a period away Wendy has re-joined ORCA as a trustee. She has a Master degree in Voluntary Sector Management from Cass Business School, London. *"Growing up on the South Coast I have always had a passion for the sea and marine wildlife. I am delighted to be returning to ORCA and it is wonderful to see the impact the charity continues to make."*

Elfyn Pugh

Elfyn is well and truly the Welsh member of the board of trustees. He was literally born within a stone's throw of the sea in West Wales and says the sea is in his blood. His early career as a zoo keeper at the renowned Chester Zoo taught him a great deal about animal behaviour. In 2004 Elfyn retired after a

lengthy career in the police force and joined ORCA initially as member in 2007 before being elected as a trustee in 2010. As well as his role as a trustee, Elfyn assists the Director in organising and running the highly successful joint venture between ORCA and Brittany Ferries operating whale and dolphin mini-cruises across the Bay of Biscay to Spain on which he also acts as a wildlife guide.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have reviewed the risks to the charity in 2020 and are in the process of taking appropriate action to mitigate any perceived risks.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and activities. ORCA is an organisation devoted to the conservation of cetaceans in the UK and European waters. This is achieved by educating the public and conducting and publishing research. This is beneficial to the general public as the protection of wildlife contributes to creating a better world around us, where we live in harmony and gain enjoyment from it.

Financial Review

Financial Overview

2020 was expected to be a year of further growth for the charity, however this was derailed by the impact of Covid-19, which cancelled nearly all wildlife programmes, ship movements and training events originally envisaged for the year.

This naturally placed the charity under significant financial pressure. To manage the situation, the charity sought and obtained additional new funding, additional support from existing donors and benefited from access to the Coronavirus Jobs Retention Scheme (CJRS). In addition, costs were well managed and scaled back in line with the level of activity in the year.

Finally, the pandemic accelerated development of online training, which proved a great success. Given the reduced hours of work available to undertake this task, this represents an excellent demonstration of the talent and commitment of the team in place at ORCA.

Whilst the position achieved at the end of 2020 is as strong as could have been expected at the start of the pandemic, and despite optimism that there will be some return to normal operations during 2021, the charity remains exposed to financial risk, in a weakened economic environment for charitable activities. However, the financial resilience already shown and the continued fundraising efforts of its talented team should enable the charity to avoid the need for drastic financial action once CJRS comes to an end. If this is the case, it will position the charity to start to regain the momentum it had prior to 2020.

Investment Policy

The trustees, having regard to the liquidity requirements of running the charity on a day-to-day basis, have kept available funds in an easy access interest-bearing deposit account. After considering longer term investments, they concluded that the available interest rates did not justify the additional administration cost.

Reserves Policy and going concern

Total Balance Sheet Funds	<u>£144,112</u>
Represented by:	
Restricted Funds	-
Designated Reserves	-
Unrestricted 'Free' Reserves	£144,112

Restricted

ORCA's restricted funds represent amounts donated to the charity at the balance sheet date of 31st December by third parties in respect of funding for specific projects. The amounts are set aside for use solely towards the projects they support and are broken down as follows:

There are no restricted fund balances carried forward

Designated

There were no designated funds for 2020

Unrestricted (Free)

The remaining funds are to support the general expenditure of ORCA. The trustees review the level of free reserves on an annual basis to ensure that funds are spent in a way that will provide the best return possible. This may be to meet any one of ORCA's strategic goals, such as providing funding for a specific science project or be used to fund the cost of obtaining grants for larger projects.

This objective is balanced with the need to ensure that ORCA has a level of free reserves that are available to meet any emergency expenditure requirements. In the worst-case scenario, it will enable the charity to be wound up in a responsible and ethical manner. To this end the trustees have decided that an appropriate level would be between three to six months cover on expenditure not covered by project related restricted grants. Based on the 2020 anticipated expenditure this is set between £50k to £75k. Whilst the charity is in a period of growth, it is the aim of the trustees to keep this at the minimum level. This is to ensure that all surplus funds are re-invested into the work of the charity and in fulfilling its strategic goals.

The trustees have reviewed the financial circumstances of the charity and consider that there continues to be adequate resources available to fund the activities of the charity during 2021 and beyond, therefore the trustees are of the view that the charity is a going concern.

Financial Statements

Trustees' Responsibilities in relation to the Financial Statements

The charity trustees (who are also the directors of the Organisation Cetacea for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK accounting standards (UKGAAP)

Company law requires that the director/trustees prepare financial statements for each financial year which give a true and fair view of the state of 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees who are also directors for the purposes of company law, in accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's independent examiner is unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's examiner is aware of that information.

This report was approved by the Board of Trustees on 20th March, 2021 signed on its behalf by Nicholas Jenkins, Chair



Independent Examiner's Report to the Trustees of Organisation Cetacea

I report on the accounts for the company for the year ended 31st December 2020.

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) or under Regulation 10 (1)(a) to (c) of the Charity Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a member of the institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to 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 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 examiner's 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 section 44(1)(a) of the 2005 Act and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) and of the 2005 Act and Regulation 8 of 2006 Accounts Regulation and
- which are consistent 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

Signed by:



Date: 17th August 2021

M. A. Hawkins BA FCA, Chartered Accountant
212 Norcot Road, Tilehurst,
Reading, Berkshire RG30 6AE

Organisation Cetacea

Statement of Financial Activities for the year ending 31st December 2020

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2020 Total £	2019 Total £
	Notes					
Income and endowments from:						
Grants, Donations and legacies	2	216,313	-	-	216,313	280,848
Charitable Activities: -	4					
Educating the general public		128,063	-	1,166	129,229	252,546
Scientific Research		-	-	-	-	-
Other trading activities: -						
Sale of Merchandise and services	3	7,025	-	-	7,025	12,962
Investments	5	52	-	-	52	101
Total		351,453	-	1,166	352,619	546,457
Expenditure on:						
Cost of Raising funds: -						
Cost of merchandise sold and services provided		3,303	-	-	3,303	9,699
Fundraising costs		51,505	-	-	51,505	60,190
Charitable activities: -	6					
Educating the general public		183,408	-	8,480	191,888	230,016
Scientific Research		53,017	-	10,000	63,017	227,127
Total		291,233	-	18,480	309,713	527,032
Net income/(expenditure) and net movement in funds for the year	15	60,220	-	(17,314)	42,906	19,425
Transfer between funds		-	-	-	-	-
Reconciliation of Funds: Total funds brought forward		83,892	-	17,314	101,206	81,781
Total funds carried forward		144,112	-	-	144,112	101,206

The accompanying accounting policies and notes form part of these financial statements

Organisation Cetacea

Statement of Financial Position (Balance sheet) as at 31st December 2020

		2020	2020	2019	2019
		£	£	£	£
Current Assets	Notes				
Stock		5,644		6,940	
Debtors	13	10,941		16,078	
Cash at Bank		187,575		90,065	
		<u>204,160</u>		<u>113,083</u>	
Creditors: amounts falling due within one year	14	60,048		11,877	
Net Current Assets			<u>144,112</u>		<u>101,206</u>
Funds					
Unrestricted Funds			144,112		83,892
Designated Funds			-		-
Restricted Funds			-		17,314
Total Funds			<u>144,112</u>		<u>101,206</u>

Organisation Cetacea

Statement of Financial Position (Balance sheet) continued as at 31st December 2020

Charity registration no. 1141728, Company registration no. 07463043

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the period ended 31st December 2020.

The Trustees have not required the charitable company to obtain an audit of its financial statements for the period ended 31st December 2020 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keep accounting records that comply with Sections 386 and 387 of the Companies Act 2006.
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.
- (c) 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 (FRS102 (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.
- (d) These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.;

These financial statements were approved and authorised for issue by the Board of Trustees

On 20th March, 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Nicholas Jenkins', enclosed within a large, loopy oval shape.

Nicholas Jenkins

Director and Trustee

Organisation Cetacea

Statement of Cash Flows for the year ending 31st December 2020

	2020	2019
	£	£
Cash used/(retained) in operating activities	(97,562)	29,418
Cash flows from investing activities		
Interest income	52	101
Purchase of tangible fixed assets	-	-
Cash provided by (used in) investing activities	<u>52</u>	<u>101</u>
Cash flows from financing activities	<u>-</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents in the year	97,510	(29,519)
Cash and cash equivalents at the beginning of the year	<u>90,065</u>	<u>119,584</u>
Total cash and cash equivalents at the end of the year	<u>187,575</u>	<u>90,065</u>

Notes to the Accounts

1. Accounting Policies

Basis of preparation

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 (FRS102 (effective 1st January 2015) – (Charities SORP (FRS102))), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at the historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Funds designated by the trustees for a specified purpose in the furtherance of the general objectives of the charity have been included within the Designated Fund.

Restricted funds include funds held for a specific purpose upon which restrictions have been imposed by the donor.

Incoming Resources, Donated Services and facilities and interest receivable

Grants are recognised in the accounts when the charity becomes entitled to the grant.

Donations and gifts are included in full upon receipt. Any gift aid reclaimable is included at the time the donation was received.

Donated Services and facilities are included in the accounts where the value of the service can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included when it becomes due.

Income from services provided is included on the date the service was performed.

Unpaid holiday has been accrued in the year of entitlement.

Resources Expended

Resources expended are included in the Statement of Financial Activities on the accrual basis, inclusive of VAT. VAT is not recoverable.

Taxation

The charity is exempt from corporation tax on its charitable activities and the level of income from trading is currently below the level required for reporting to HMRC.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration which includes salaries and related costs. See note 8 for bases of allocation.

Tangible fixed assets

Individual fixed assets costing £1000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight-line basis. To date no individual asset over £1000 has been purchased.

Stock

Stock is included at the lower of cost or net realisable value. The charity does not take donated items for resale.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Pensions

The charity operates an autoenrollment pension fund as required by law.

2. Income from government grants, donations and legacies

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Donations and collections	10,377	-	10,377	28,660
Membership	87,090	-	87,090	84,607
Gift aid on above	18,487	-	18,487	9,704
Government grant CJRS	80,359	-	80,359	-
Donation in kind	20,000	-	20,000	157,877
	<u>216,313</u>	<u>-</u>	<u>216,313</u>	<u>280,848</u>

3. Income from trading activities

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Sale of Merchandise and services	<u>7,025</u>	<u>-</u>	<u>7,025</u>	<u>12,962</u>

4. Incoming from charitable activities

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
GRANTS				
Tesco Bags of Help		1,166	1,166	11,000
John Spedan	20,000	-	20,000	-
Scottish National Heritage		-	-	-
Postcode Lottery		-	-	3,996
John Ellerman	30,000	-	30,000	19,875
NHMF Lottery Fund	11,800	-	11,800	30,000
				-
OTHER INCOME				
Training activities	29,500		29,500	42,520
Public Education activities	36,763		36,763	145,155
	<u>128,063</u>	<u>1,166</u>	<u>129,229</u>	<u>252,546</u>

5. Investment income of £52 is interest received from the interest-bearing bank deposit account.

6. Analysis of expenditure on Charitable activities (salary analysis pre covid basis)

	Education of general public	Scientific research	Total
	£	£	£
Employee costs	148,627	17,910	166,537
Travel and subsistence	1,180	-	1,180
Equipment & Materials	10,663	16,203	26,866
Cabins for surveys/transport	-	8,000	8,000
Support & Governance costs (note 8)	31,418	20,904	52,322
	<u>191,888</u>	<u>63,017</u>	<u>254,905</u>

7. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the main charitable activities and the sources of income directly to support these activities

	Education of general public	Scientific research	Total
	£	£	£
Costs	(191,888)	(63,017)	(254,905)
Direct grant support 2020 (incl. CJRS)	143,325	-	143,325
Direct grant support b/fwd.	-	-	-
Donations in kind	-	8,000	8,000
Net cost funded from other income	<u>(48,563)</u>	<u>(55,017)</u>	<u>(103,580)</u>

8. Analysis of Governance and support costs.

The charity identifies the costs of its support functions. It then identifies the costs which relate directly to governance then the remaining is apportioned according to the amount of time support employees spend on the charitable activities and fund raising.

	Support	Governance	Fundraising	Total	Basis of apportionment
	£	£	£	£	
Trustee meetings	-	321	-	321	Governance
Salaries and related costs	17,066	3,980	43,113	64,159	Time allocated
General office overheads	23,910	-	8,392	32,302	Time allocated
Independent examination	-	250	-	250	Governance
Finance function	-	6,795	-	6,795	Governance
Legal	-	-	-	-	Governance
	<u>40,976</u>	<u>11,346</u>	<u>51,505</u>	<u>103,827</u>	

9. Net income/(expenditure) for the year

This is stated after charging:

	2020	2019
	£	£
Accountancy Services	6,795	6,025
Independent examiners services	250	300
	<u>7,045</u>	<u>6,325</u>

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2020	2019
	£	£
Salaries	207,491	240,363
National Insurance	15,247	13,097
Trustee expenses	321	577
	<u>223,059</u>	<u>254,037</u>

No employees had employee benefits in excess of £60,000 (2019: nil).

The trustees were not paid or received any other benefits from employment with the charity (2019: nil). Some trustees were reimbursed for out-of-pocket expenses incurred in the course of carrying out their duties as trustee's total for the year £321 (2019: £577).

11. Staff Numbers

The average monthly head count was 8 staff

	2020 Number	2019 Number
Education of general public	6	11
Scientific Research	1	2
Governance and Trading	1	1
	<u>8</u>	<u>14</u>

12. There were no related party transactions

13. Debtors

	2020 Total £	2019 Total £
Gift aid due	-	197
Other debtors	10,220	15,881
Prepayments	721	-
	<u>10,941</u>	<u>16,078</u>

14. Creditors

	2020 Total £	2019 Total £
Accruals	1,524	700
Income received in advance	57,220	8,532
Other creditors	1,304	2,645
	<u>60,048</u>	<u>11,877</u>

15. Analysis of charitable funds and Movement in Funds

	At 1 January 2020 £	Net movement in funds £	At 31 December 2020 £
Unrestricted Funds			
General	83,892	60,220	144,112
John Ellerman	-	-	-
Total unrestricted	83,892	60,220	144,112
Designated	-	-	-
Restricted Funds			
Government Grant CJRS	-	-	-
NHMF Lottery Fund	-	-	-
Tesco-Bags of help	3,000	(3,000)	-
Scottish National Heritage	2,527	(2,527)	-
John Ellerman	10,000	(10,000)	-
Postcode Lottery	1,787	(1,787)	-
Total restricted	17,314	(17,314)	-
TOTAL FUNDS	101,206	42,906	144,112

Net movement in funds
included in above: -

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted Funds			
General	189,294	129,074	60,220
Government CJRS	80,359	80,359	-
John Ellerman	30,000	30,000	-
John Spedan	20,000	20,000	-
NHMF Lottery Fund	11,800	11,800	-
Total unrestricted	331,453	271,233	60,220
Designated	-	-	-
Restricted Funds			
Tesco-Bags of help	1,166	4,166	(3,000)
Scottish National Heritage	-	2,527	(2,527)
John Ellerman	-	10,000	(10,000)
Postcode Lottery	-	1,787	(1,787)
Total restricted	1,166	18,480	(17,314)
TOTAL FUNDS	332,619	289,713	42,906

Partners and Supporters

ORCA would like to thank its partners and supporters for their invaluable assistance during 2020

British Divers Marine Life Rescue	John Spedan Lewis Foundation
British Rig Owners Association (BROA)	Joint Nature Conservation Committee
Brittany Ferries	Noble Caledonia
Caledonian MacBryne	Northlink
Carnival UK (P&O Cruises and Cunard)	Oceanwide Expeditions
Celestron	Oil & Gas UK
Celebrity Cruises	Opticron
Crystal Cruises	People Postcode Lottery
UK Chamber of Shipping	P&O Ferries
DFDS	Plymouth University
DGP Intelsius	Portsmouth International Port
DPD	Port of Tyne
Discover Ferries	Red Funnel
ECMC partnership members	SAGA
Fred.Olsen	Scottish Association of Marine Science
Heritage Lottery Fund	Scottish Natural Heritage
Hogia Ferry Sytems	Sea Watch Foundation
Hurtigruten	Silversea
Isle of Man Steam Packet Company	Tesco Bags of Help
Isles of Scilly Travel	University of Portsmouth
Jessops Academy	Wightlink
JK Harvey Designs	WILDGuides
John Ellerman Foundation	