

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

Contents of the Report of the Trustees and Financial Statements

For the year ending 31st December 2020

Contents

Chair's Report.....	3
Organisational Overview.....	5
Our Achievements in 2020.....	7
Our work in Scotland.....	11
Future plans.....	13
Structure, Governance and Management.....	14
Financial Review.....	18
Financial Statements.....	20
Partners and Supporters.....	33

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 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:



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	2019
	Number	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	