

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

Contents

Chair's Report.....	3
Organisational Overview.....	5
Our Achievements in 2021.....	7
Our work in Scotland.....	11
Future plans.....	13
Structure, Governance and Management.....	14
Financial Review.....	18
Financial Statements.....	20
Partners and Supporters.....	32

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	