

ORCA
ORGANISATION CETACEA LIMITED

(A charitable company limited by guarantee)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE PERIOD

1ST JANUARY 2022 TO 31ST DECEMBER 2022

FOR

Registered Company number: 07463043 (England and Wales)

Registered Charity Number: 1141728

OSCR: SCO46090

ORGANISATION CETACEA

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For the year ending 31st December 2022

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Organisation Cetacea

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

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, and Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

Chair's and CEO Report

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

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

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

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

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

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

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

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

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

Wendy Burns
Chair of Trustees

A handwritten signature in blue ink, appearing to read 'S. Hamilton', with a stylized 'H'.

Sally Hamilton
CEO

Organisation Overview

Our Purpose

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

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

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

Our Mission

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

What We Do

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

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

The public are at the centre of all we do:

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

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

Our Achievements in 2022

Educating and inspiring People

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

Ocean Conservationist Programme

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

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

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

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

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

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

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

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

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

Whale Education Month

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

OceanWatchers

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

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

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

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

Monitoring our Oceans and Protecting Threatened Habitats

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

ORCA's State of Cetaceans Report (SOC)

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

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

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

Marine Mammal Surveys and Training

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

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

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

Collaborations with Institutions and Statutory Organisations

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

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

Conservation Initiatives

Saving Large Whales from Ship Strike

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

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

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

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

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

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

Our Work in Scotland

In 2022, we continued to work in Scotland.

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

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

Thank you

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

Future Plans

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

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

Our 2023 plans will include the following:

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

Structure, Governance & Management

Governing Instrument

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

Reference and Administrative Details

Charity name: ORCA

Other Charity name: Organisation Cetacea

Registered charity number: 1141728

Registered company number: 7463043

OSCR registration number: SCO46090

Charity Principle & Registered address

Brittany Centre

Wharf Road

Portsmouth

PO2 8RU

Accountants

Neon Numbers Limited

259 Copnor Road

Portsmouth

Hampshire

PO3 5EE

Independent Examiner

M. A. Hawkins BA FCA, Chartered Accountant

212 Norcot Road,

Tilehurst, Reading,

Berkshire

RG30 6AE

Trustees

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

Trustees that served during the 2022 period

Wendy Burns (Chair) – appointed 28th November 2022

Michael Trench (Treasurer)

Emma Bachelor

Richard Bull

Elfyn Pugh

Nick Jenkins – resigned as chair on 28th November 2022

Our current Trustees are:

Wendy Burns (Chair)

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

Mike Trench (Honorary Treasurer)

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

Emma Batchelor

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

Richard Bull

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

Elfyn Pugh

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

Risk Management

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

Public Benefit Statement

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

Financial Review

Financial Overview

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

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

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

Investment Policy

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

Reserves Policy and going concern

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

Restricted

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

Designated

There were no designated funds for 2022

Unrestricted (Free)

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

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

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

Financial Statements

Trustees' Responsibilities in relation to the Financial Statements

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

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

In preparing those financial statements, the trustees are required to:

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

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

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

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

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

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



Independent Examiner's Report to the Trustees of Organisation Cetacea

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

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1)(a) to (c) of the Charity Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a member of the institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charity Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) and of the 2005 Act and Regulation 8 of 2006 Accounts Regulation and
- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed by:



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

Date: 5th September 2023

Statement of Financial Activities

Organisation Cetacea

For the year ended 31 December 2022

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

Statement of Financial Position

Organisation Cetacea

As at 31 December 2022

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

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

Charity registration no. 1141728, Company registration no. 07463043

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

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

The trustees acknowledge their responsibilities for:

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

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

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



Wendy Burns

Director and Trustee

Statement of Cash Flows

Organisation Cetacea

For the year ended 31 December 2022

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

Notes to the Accounts

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

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

Fund Accounting

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

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

Incoming Resources, Donated Services and facilities and interest receivable

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

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

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

Income from investments is included when it becomes due.

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

Unpaid holiday has been accrued in the year of entitlement.

Resources Expended

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

Taxation

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

Allocation of support costs

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

Tangible fixed assets

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

Stock

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

Debtors

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

Cash at bank and in hand

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

Creditors

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

Financial Instruments

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

Pensions

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

2. Income from government grants, donations and legacies

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

3. Income from charitable activities

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

4. Educating the general public

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

5. Scientific Research

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

6. Fundraising & Governance Costs

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

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

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

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

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

8. Staff Numbers

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

9. There were no related party transactions

10. Debtors

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

Partners and Supporters

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

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