

**ORCA**  
**ORGANISATION CETACEA LIMITED**

**(A charitable company limited by guarantee)**

**REPORT OF THE TRUSTEES AND**

**FINANCIAL STATEMENTS FOR THE PERIOD**

**1<sup>ST</sup> JANUARY 2023 TO 31<sup>ST</sup> DECEMBER 2023**

**FOR**

**Registered Company number: 07463043 (England and Wales)**

**Registered Charity Number: 1141728**

**OSCR: SCO46090**

## **ORGANISATION CETACEA**

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**For the year ending 31<sup>st</sup> December 2023**

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## **Organisation Cetacea**

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

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

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

### **Chair's and CEO Report**

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

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

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

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

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

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

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

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

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

Wendy Axford  
**Chair of Trustees**

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

Sally Hamilton  
**CEO**

## Organisation Overview

### Our Purpose

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

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

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

### Our Mission

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

### What We Do

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

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

**The public are at the centre of all we do:**

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

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

## Our Achievements in 2023

### Educating and inspiring People

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

#### Ocean Conservationist Programme

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

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

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

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

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

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

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

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

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

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

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

## **Whale Education Month**

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

## **OceanWatchers**

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

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

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

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

## Monitoring our Oceans and Protecting Threatened Habitats

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

### **ORCA's State of Cetaceans Report (SOC)**

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

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

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

### **Marine Mammal Surveys and Training**

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

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

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

### **Collaborations with Institutions and Statutory Organisations**

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

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

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

## Saving Large Whales from Vessel Strike

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

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

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

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

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

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

## **Our Work in Scotland**

In 2023, we continued to work in Scotland.

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

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

## **Thank you**

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

## Future Plans

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

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

Our 2024 plans will include the following:

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

# Structure, Governance and Management

## Governing Instrument

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

## Reference and Administrative Details

### Charity name: ORCA

Other Charity name: Organisation Cetacea

Registered charity number: 1141728

Registered company number: 7463043

OSCR registration number: SCO46090

### Charity Principle and Registered address

Brittany Centre

Wharf Road

Portsmouth

Hampshire

PO2 8RU

### Accountants

Neon Numbers Limited

259 Copnor Road

Portsmouth

Hampshire

PO3 5EE

### Independent Examiner

M. A. Hawkins BA FCA, Chartered Accountant

212 Norcot Road,

Tilehurst, Reading,

Berkshire

RG30 6AE

## Trustees

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

### Trustees that served during the 2023 period

Wendy Axford (Chair)

Michael Trench (Treasurer)

Emma Bachelor

Richard Bull

Stephen House (appointed 25th November 2023)

Elfyn Pugh

### Our current Trustees are:

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

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

#### **Mike Trench (Honorary Treasurer)**

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

### **Emma Batchelor**

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

### **Richard Bull**

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

### **Elfyn Pugh**

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

### **Stephen House**

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

**Sarah King**

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

## **Risk Management**

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

## **Public Benefit Statement**

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

## **Financial Review**

### **Financial Overview**

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

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

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

## Investment Policy

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

## Reserves Policy and going concern

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

### Designated

There were no designated funds for 2023

### Unrestricted (Free)

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

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

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

## Financial Statements

### Trustees' Responsibilities in relation to the Financial Statements

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

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

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

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

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

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

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

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

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

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

# Independent Examiner's Report to the Trustees of Organisation Cetacea

I report on the accounts for the company for the year ended 31<sup>st</sup> December 2023

## Respective responsibilities of trustees and examiner

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

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

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

## Basis of independent examiner's report

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

## Independent examiner's statement

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

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

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

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

Signed by:



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

Date: 17th September 2024

## Statement of Financial Activities

Organisation Cetacea

For the year ended 31 December 2023

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

# Statement of Financial Position

Organisation Cetacea

As at 31 December 2023

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

## Statement of Financial Position (Balance sheet) continued as at 31<sup>st</sup> 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 31<sup>st</sup> December 2023.

The Trustees have not required the charitable company to obtain an audit of its financial statements for the period ended 31<sup>st</sup> 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 1<sup>st</sup> January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.
- (d) These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.;

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

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

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

Wendy Axford

Director and Trustee

## Statement of Cash Flows

Organisation Cetacea

For the year ended 31 December 2023

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

## Notes to the Accounts

### 1. Accounting Policies

#### Basis of preparation

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

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

#### Fund Accounting

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

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

#### Incoming Resources, Donated Services and facilities and interest receivable

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

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

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

Income from investments is included when it becomes due.

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

Unpaid holiday has been accrued in the year of entitlement.

#### Resources Expended

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

#### Taxation

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

#### Allocation of support costs

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

#### Tangible fixed assets

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

#### Stock

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

#### Debtors

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

#### Cash at bank and in hand

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

#### Creditors

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

#### Financial Instruments

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

#### Pensions

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

## 2. Income from government grants, donations and legacies

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

## 3. Income from charitable activities

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

#### 4. Educating the general public

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

#### 5. Scientific Research

|                | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>2023</b>   | <b>2022</b>   |
|----------------|-------------------------------|-----------------------------|---------------|---------------|
| Employee Costs | 13,474                        | -                           | 13,474        | 22,129        |
| Depreciation   | 693                           | -                           | 693           | 693           |
|                | <b>14,167</b>                 | <b>-</b>                    | <b>14,167</b> | <b>22,822</b> |

## 6. Fundraising & Governance Costs

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

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

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

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**

|                             | <b>2023</b> | <b>2022</b> |
|-----------------------------|-------------|-------------|
|                             | Number      | Number      |
| Education of general public | 25          | 25          |
| Scientific Research         | 1           | 1           |
| Governance and Trading      | 2           | 2           |
|                             | <b>28</b>   | <b>28</b>   |

**9.** There were no related party transactions

**10. Debtors**

|               | <b>2023</b>  | <b>2022</b>   |
|---------------|--------------|---------------|
| Prepayments   | 5,696        | 13,565        |
| Gift aid due  | 1,992        | 681           |
| Trade debtors | 894          | 15,233        |
|               | <b>8,582</b> | <b>29,479</b> |

## Partners and Supporters

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

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