

ORCA
ORGANISATION CETACEA LIMITED

(A charitable company limited by guarantee)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE PERIOD

1ST JANUARY 2024 TO 31ST DECEMBER 2024

FOR

Registered Company number: 07463043 (England and Wales)

Registered Charity Number: 1141728

OSCR: SCO46090

ORGANISATION CETACEA

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For the year ending 31st December 2024

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Organisation Cetacea

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

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

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

Chair and CEO Report

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

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

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

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

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

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

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

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

Wendy Axford
Chair of Trustees

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

Sally Hamilton
CEO

Organisation Overview

Our Purpose

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

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

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

Our Mission

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

What We Do

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

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

The public are at the centre of all we do:

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

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

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

Our Achievements in 2024

Educating and inspiring People

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

Ocean Conservationist Programme

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

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

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

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

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

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

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

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

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

OceanWatchers

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

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

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

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

Volunteer Marine Mammal Surveyor Network

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

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

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

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

Monitoring our Oceans and Protecting Threatened Habitats

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

ORCA's State of Cetaceans Report (SOC)

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

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

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

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

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

In this single year alone - 2024:

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

Collaborations with Institutions/Associations and Statutory Organisations

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

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

Saving Large Whales from Vessel Strike

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

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

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

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

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

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

Our Work in Scotland

In 2024, we continued to work in Scotland.

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

Thank you

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

Future Plans

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

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

Our 2026 plans will include the following:

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

Structure, Governance and Management

Governing Instrument

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

Reference and Administrative Details

Charity name: ORCA

Other Charity name: Organisation Cetacea

Registered charity number: 1141728

Registered company number: 7463043

OSCR registration number: SCO46090

Charity Principle and Registered address

Brittany Centre

Wharf Road

Portsmouth

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PO2 8RU

Accountants

Neon Numbers Limited

259 Copnor Road

Portsmouth

Hampshire

PO3 5EE

Independent Examiner

M. A. Hawkins BA FCA, Chartered Accountant

212 Norcot Road,

Tilehurst, Reading,

Berkshire

RG30 6AE

Trustees

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

Trustees that served during the 2024 period

Wendy Axford (Chair)

Michael Trench (Treasurer)

Emma Bachelor

Richard Bull

Stephen House

Sarah King (*appointed 3rd August 2024*)

Elfyn Pugh

Our current Trustees are:

Wendy Axford (Chair) - {formerly Burns}

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

Mike Trench (Honorary Treasurer)

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

Emma Batchelor

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

Richard Bull

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

Elfyn Pugh

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

Stephen House

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

Sarah King

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

Risk Management

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

Public Benefit Statement

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

Financial Review

Financial Overview

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

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

Investment Policy

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

Reserves Policy and going concern

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

Designated

There were no designated funds for 2024

Unrestricted (Free)

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

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

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

Financial Statements

Trustees' Responsibilities in relation to the Financial Statements

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

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

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

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

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

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

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

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

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



Axford, Chair.

Independent Examiner's Report to the Trustees of Organisation Cetacea

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

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



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

Date: 12th September 2025

Statement of Financial Activities

Organisation Cetacea

For the year ended 31 December 2024

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

Statement of Financial Position

Organisation Cetacea

As at 31 December 2024

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

Statement of Cash Flows

Organisation Cetacea

For the year ended 31 December 2024

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

1. Accounting Policies

Basis of preparation

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

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

Fund Accounting

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

Incoming Resources, Donated Services and facilities and interest receivable

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

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

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

Income from investments is included when it becomes due.

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

Unpaid holiday has been accrued in the year of entitlement.

Resources Expended

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

Taxation

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

Allocation of support costs

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

Tangible fixed assets

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

Stock

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

Debtors

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

Cash at bank and in hand

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

Creditors

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

Financial Instruments

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

Pensions

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

2. Income from government grants, donations and legacies

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

3. Income from charitable activities

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

4. Educating the general public

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

5. Scientific Research

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

6. Fundraising & Governance Costs

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

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

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

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

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

8. Staff Numbers

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

9. There were no related party transactions

10. Debtors

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

Partners and Supporters

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

Albatros Expeditions	Isles of Scilly Travel
Ambassador Cruise Line	JK Harvey Designs
Amy Cooper Design	Joint Nature Conservation Committee
Atlas Ocean Voyages	Marine Conservation Research International
Biodiverse IT	Mystic Cruises
British Rig Owners Association (BROA)	Noble Caledonia
Brittany Ferries	NorthLink Ferries
Caledonian MacBrayne	Opticron
Carnival UK (P&O Cruises and Cunard)	PONANT
Celestron	Portsmouth International Port
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UK Chamber of Shipping	SAGA
DFDS	Nature Scotland
DGP Intelsius	Sea Watch Foundation
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