

Report of the Trustees and
Financial Statements
For The Year Ended 31 March 2022
for
Partnership for Observation of the
Global Ocean CIO
T/A POGO

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Report of the Trustees
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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

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OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to bring together the world's major oceanographic institutes to plan joint actions to advance sustained ocean observations for societal benefit. POGO institutes are motivated by a common belief that advancing scientific understanding of the ocean is rooted in making systematic, high quality measurements. They believe that this understanding and its wise use are critical to, and will make a real positive difference in, enabling humanity to develop a sustainable relationship with a healthy, productive and biologically diverse ocean. POGO is further motivated by the shared belief that its vision can only be realised by working together across the world, where we can achieve together what none of us could do alone.

The ocean produces half of the world's oxygen, most of its fresh water and much of its food. It regulates climate and weather, is critical to the cycling of heat, water and carbon. It is the source of huge biodiversity. However, far too little is known about the state and functioning of the ocean. Accordingly, scientifically sound study of the ocean and support and advocacy for such study (and for the conclusions drawn from it) is of vital importance to mankind. POGO seeks to expand international support for ocean observing, through innovation of the ocean observing system, capacity development and outreach/advocacy.

In terms of innovation, POGO members are at the forefront of oceanographic methods and technology development, often in partnership with industry, as they are the future "users" of such new technologies. Thus, POGO is in a critical position to identify the emerging methods and technologies that POGO members are developing and using, and highlighting those that can be expanded and deployed on a global scale in order to achieve global datasets of specific parameters measured using the same or comparable methods. POGO also focusses on the affordability issues associated with ocean observing, particularly for developing countries, and is therefore engaged in projects to develop low-cost sensors and systems for coastal ocean observing. The societies and economies of many developing countries rely heavily on the ocean, for example through coastal tourism, trade infrastructure, natural resource extraction, and small-scale and industrial fisheries and aquaculture. However, extreme weather events, sea-level rise, tsunamis, harmful algal blooms and water pollution threaten the world's poorest and most vulnerable coastal and island communities. Ocean observations and information services can be used to improve human health and safety and food security, support livelihoods and small-scale economic activities (artisanal fisheries and aquaculture, coastal tourism), and improve climate resilience and disaster risk reduction.

POGO also recognises that the expertise for conducting ocean observations is not evenly distributed between countries, and therefore the ocean is unevenly observed, with a much higher density of observations conducted in the North Atlantic and North Pacific, than in, for example, the South Atlantic, South Pacific and Indian Oceans. POGO therefore provides professional training opportunities for early-career scientists, mainly from coastal developing countries, to expand the worldwide capacity for conducting sustained ocean observations, data collection, analysis and management, and interpreting the scientific results for the benefit of society.

Many actors, working together internationally, are needed to bring about sustainable management of the oceans that is informed by sound science, underpinned by a comprehensive global ocean measurement system.

These include:

- 1) National governments working individually and through intergovernmental structures and bodies - who are agents for political action and international consensus and support the governance framework for international cooperation.
- 2) Non-governmental organisations aimed at coordinating science, influencing policy and/or raising public awareness at regional and global scales.
- 3) The wider scientific community, working nationally and internationally - who undertake research, share and synthesise ideas and findings and identify key scientific challenges and develop internationally agreed research agendas.
- 4) Funders of research and monitoring programmes whether they be governments, businesses or not for profit foundations - who provide the resources needed.
- 5) Individual citizens working individually and collectively whose support and desire for a better life and world provides continuing motivation and inspiration for all involved.

POGO highlights the societal need for ocean observations, as well as the key issues facing global ocean observing, and the obstacles hampering the completion of a global ocean observing system, and brings these issues to relevant public and policy fora.

The objects of the CIO are to advance the science of global ocean observation for the public benefit, in particular (but not exclusively) by:

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- i. Advancing education in global ocean observation by identifying areas of further study for developing the science of global ocean observation;
- ii. The promotion of research in global ocean observation for the public benefit and the publication and dissemination of the useful results of such research;
- iii. The provision of scholarships and research fellowships;
- iv. The promotion of innovation and technology in the science of global ocean observation.

In the short term, POGO aims to provide training for early-career scientists, to develop the next generation of scientists and ocean observers, as well as to raise the levels of awareness and education about the importance of the ocean and ocean observing for society. Measures of success include numbers of trainees, numbers of countries having received training, numbers of website visits and downloads of outreach materials, mentions on social media and other statistics.

The longer-term vision is to develop the capacity of research institutions in developing countries to conduct ocean observations, by (1) integrating the trained scientists and their institutions into the POGO network and having them actively participate in POGO projects, (2) sharing best practices among POGO member institutions, and (3) contributing to the development and dissemination of low-cost instrumentation for coastal ocean observing. Measures of success include numbers of POGO members and numbers of new (developing) countries being added to the network, establishment of new ocean observing systems in those countries, and demonstrated long-term impacts of the training programmes (e.g. >5 years after the training, on institutional capacity and continued knowledge-transfer).

Significant activities

The CIO has been working towards the stated aims and charitable objects in the following ways:

- i. **Advancing education in global ocean observation by identifying areas of further study for developing the science of global ocean observation:** this has been achieved by supporting Working Groups on specific topics related to ocean observation, such as the Biological Observations WG, which led a proposal to the UN Decade of Ocean Science for Sustainable Development for an "Ocean Biomolecular Observing Network" (OBON).
- ii. **The promotion of research in global ocean observation for the public benefit and the publication and dissemination of the useful results of such research:** this has been achieved through POGO's outreach and advocacy initiatives, through printed, on-line and social media and in particular the creation of ocean observing case studies. POGO has been conducting a citizen science project on coastal litter with field work and outreach activities in 6 African countries and Malaysia. POGO also participated in the COP26 Climate Conference, with a virtual exhibition booth and in-person side event in Glasgow in Nov 2021.
- iii. **The provision of scholarships and research fellowships:** scholarships and fellowships have been provided to 19 early-career scientists for training/education periods of between 1 and 10 months during this financial year (the number is similar to last year and somewhat lower than pre-Covid due to various training programmes being postponed/affected by the pandemic);
- iv. **The promotion of innovation and technology in the science of global ocean observation:** this has been conducted mainly through two innovation projects focussing on developing low-cost instrumentation for ocean observing aimed at developing countries and citizen science.

More detailed information on these activities can be found below, under the heading "Achievement and Performance".

Public benefit

The trustees have complied with their duty, as set out in the Charities Act 2011, with regard to the public benefit guidance published by the Charity Commission.

The CIO has been working towards achieving its charitable objectives, delivering benefit to the wider public through its work to advance sustained ocean observations.

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OBJECTIVES AND ACTIVITIES

Grantmaking

POGO allocates some of its funds (received from charitable foundations and/or membership dues) to help support ocean observation activities (e.g. through Working Groups) and to provide training for early-career scientists (generally in developing countries). POGO has a set of policies and procedures for allocating such grants, which are summarised below.

POGO issues a call to its members once or twice per year for proposals for Working Groups, workshops, travel grants, training initiatives and other activities that are directly relevant to POGO's core mission, i.e. sustained, long-term ocean observing systems and shared use of infrastructure, data and information. This includes a template for applicants to complete and submit to the POGO Secretariat. Proposals must be submitted by members of POGO, although participants can be from other institutes if necessary. If a Working Group or other initiative wishes to be funded for a second year, a request for extension must be submitted, using the template provided, by the same deadline as the new proposals. A sub-committee of POGO members (who do not have conflicts of interest) reviews the proposals, according to a number of criteria, e.g. relevance to POGO's Strategy and priority areas; timeliness of proposal; adequacy of proposed deliverables and milestones; adequacy of WG/project membership (including geographic and gender balance). For training initiatives, the expected impact of the training and proposed methods for evaluating success are also taken into account. The Committee then makes recommendations to the Board of Trustees on the proposal(s) to take forward, depending on the available budget. The availability of other funding sources is not a determining factor in the selection process.

POGO and the Nippon Foundation have set up the NF-POGO Alumni Network for Oceans (NANO) to maximise the benefits to the alumni from the training received and facilitate active contacts among the alumni. Through POGO, the Nippon Foundation funds modest regional and global research projects and public outreach projects. Proposals are received in response to an open call, and funding is renewed for successive years based on performance. The projects are selected according to the following criteria:

- (1) Projects should have an observational/applied focus (not "blue skies" research)
- (2) They should have a societal benefit focus
- (3) They should add value to and build upon existing programmes/projects
- (4) Funding should be used mainly for coordination (but also consumables, field work, modest equipment).
- (5) Projects should be coordinated by NANO alumni but participants can be a mixture of alumni and external scientists. They should be supported by senior mentors and endorsed by the participating institutes' senior management.
- (6) They should include a minimum of two different countries, preferably more.

POGO also offers scholarships/fellowships to individuals, both through the Nippon Foundation grant and using its own funds as well as a grant from the Scientific Committee on Oceanic Research (SCOR). These fellowships all operate following similar procedures, i.e. an announcement and call for applications is made, which is open to anyone who fulfils the country and scientific background/career stage requirements (e.g. Official Development Assistance recipient countries, early-career scientists, but not just those affiliated with POGO member institutions). An impartial committee composed of one or two members of the POGO Secretariat, representatives of any partner organisations and/or other experts from the scientific community (often involved in teaching/supervising students) is assembled to review the applications, based on a set of criteria such as quality of the applicant (education/experience/potential), quality of the training proposal or motivation letter, quality of the host institute (if applicable), relevance to POGO and to the priority areas identified in the call for proposals, and potential for sustained capacity building in the host institute/country. The scores are then totalled, and a number of top-ranked applicants are selected according to the budget available, with consideration given to gender and geographical balance, as well as occasionally other factors such as whether the candidate has received POGO funding previously.

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STRATEGIC REPORT

Achievement and performance

Charitable activities

POGO Communication Strategy:

Overall, POGO has increased its visibility through its web presence, social media and representation at international meetings (mainly virtual this year). Specifically, POGO was represented by Secretariat staff, trustees or members, at:

- 2nd Operational Satellite Oceanography Symposium (May 2021) -virtual
- Ocean Best Practices 5th Annual Workshop (Sept 2021) -virtual
- African 'Tropical Atlantic Climate and Coastal Variability' (TACCOVAR) Conference -virtual
- SCOR Annual Meeting (Oct 2021) -virtual
- UNFCCC Climate Conference COP26 (Nov 2021) -in person
- World Congress of Marine Stations (Nov 2021) -virtual
- First International Seminar on Earth Sciences and Technology, Indonesia (Dec 2021) -virtual
- Various planning meetings and webinars for the UN Decade of Ocean Science for Sustainable Development -virtual.

POGO representatives also contributed to planning and oversight committees for:

- Group on Earth Observations (GEO) Blue Planet Initiative
- International Quiet Ocean Experiment (IQOE)
- Ocean Info Hub
- UN Decade on Ocean Science for Sustainable Development Communications Advisory Group
- World Association of Marine Stations.

Presentations were given on POGO at several of these events. POGO information packs have also been sent to a number of prospective members.

The POGO Strategy has been revised and refreshed to take into account the changing ocean observing landscape and international context (e.g. new and emerging technologies, the launch of the UN Decade of Ocean Science for Sustainable Development). In our Strategy, we look forward to our priorities for the next 5 years. It reaffirms our commitment to work collectively as a global community to promote and deliver the development of the truly global ocean observation system needed to advance understanding of the ocean and its wise use for the benefit of all humankind. The Strategy has been translated into 4 other languages to appeal to a truly international audience, and was designed mainly for on-line reading, with many embedded videos and links for a more interactive experience.

The POGO website has continued to be developed and updated with more information on how our members contribute to GOOS, new additions to the interactive timeline of POGO's history, the launch of our ocean observing case studies page, and of our new interactive Strategy. POGO maintains an active social media presence on Twitter (@POGO_Ocean), Facebook (POGO.Ocean/), Instagram (/pogo_ocean) and LinkedIn (/pogo_ocean), as well as a minor presence on YouTube. Social media continues to be an excellent means to share news and information with an interested and interactive audience. In addition, the secretariat runs or shares responsibility for the following Twitter accounts: Ocean Training Partnership, NANO Network, and Blue Planet.

Object 1: Advancing education in global ocean observation by identifying areas of further study for developing the science of global ocean observation:

Progress has been achieved by providing grants for Working Groups (WGs), through the launch of the Ocean Biomolecular Observing Network (OBON) as a programme of the UN Decade of Ocean Science for Sustainable Development, and the continuation of a Nippon Foundation-POGO Alumni Network for the Ocean (NANO) Global Project.

Biological Observations WG/ Ocean Biomolecular Observing Network:

Last financial year POGO used the remaining grant from the Lounsbery Foundation to fund an International Virtual Conference on eDNA: Opportunities and Challenges (led by POGO Biological Observations WG). This meeting provided an opportunity to envision what a sustainable global 'omics/eDNA monitoring system could look like, to promote global coordination among the organisations that are fostering eDNA and 'omics for marine environments, and to coordinate efforts to develop a programme proposal in response to the call for action from the UN Ocean Decade.

Following on from the conference, a proposal was developed for a global programme, the Ocean Biomolecular Observing Network (OBON), that will use techniques to analyse biomolecules such as DNA, RNA, and proteins (e.g., eDNA analysis, metabarcoding, omics) to enhance coastal and open ocean biodiversity observations. The proposal was submitted in January 2021 and endorsed by the UN Ocean Decade in June 2021.

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OBON will exploit the fact that every lifeform in the ocean, from viruses to the largest marine mammals, contains or leaves behind a biomolecular trace (e.g., nucleic acids) that can be analysed directly from a tissue, seawater or sediment sample. The programme will utilise biomolecular technologies to monitor, research and understand life in the sea at every trophic level and scale, how life varies in response to climate and anthropogenic impacts, including fisheries, and how these changes impact society. This high-level objective is broken down into the following four more detailed objectives:

- O1) To build a coastal-to-open ocean multi-omics biodiversity observing system over the Ocean Decade.
- O2) To develop and transfer capacity so as to initiate additional marine biomolecular observation activities through training programs combined with funded equipment programs supported by development/aid agencies and philanthropy.
- O3) To enhance marine ecosystem models (including new modelling based on machine learning) by adding biomolecular components so the models can utilize data collected from the coordinated molecular observations described in O1 and generate 4D multi-omic biodiversity seascapes.
- O4) To address pressing scientific, management, and policy questions linked to the state and dynamics of life in the ocean, including exploited resources and those affected by other pressures.

This financial year POGO has supported the initial development of OBON, through the provision of staff time and financial support for programme coordination (e.g. project endorsement, governance) and communications (brand development, website, newsletter, mailing list etc). POGO funding for the Biological Observations WG was also used to support a hybrid meeting of the newly established OBON interim Science Advisory Council.

WG on Building Capacity in Ocean Acidification Monitoring in the Gulf of Guinea (BIOTTA)

Grant (10K EUR) awarded to the University of Ghana to lead the WG and support capacity building workshop; funding has leveraged 100K USD from the Ocean Foundation to purchase equipment to set up the monitoring stations.

The productive waters of the Gulf of Guinea (GoG) support shellfish and a diverse finfish fishery which provide significant income to coastal communities in the region. Climate change in West Africa is characterized by increasing temperatures, changing ocean pH, erratic rainfall patterns and an increase in the number of extreme events. Changing ocean pH coupled with other climate and non-climate stressors such as pollution and overfishing present huge threats to the future of the fishery and other marine resources in the region. A lack of skills in the measurement of ocean acidification (OA) hinders ocean observation which puts the fishery and other marine biological resources in the GoG at a greater risk.

In this context, the BIOTTA working group was set up to equip graduate students, early career ocean scientists and other marine science professionals in the GoG region with skills on sustainable OA data acquisition to expand our understanding of the threats, risks and impacts to marine ecosystems and chart pathways for sustainable management of marine resources at risk to OA in the GoG region. This working group hopes to also bridge national, regional and international data gaps in ocean acidification.

BIOTTA aims to complement global efforts such as the Global Ocean Acidification Observing Network (GOA-ON) and the International Ocean Carbon Coordination Project (IOCCP) by convening a series of virtual regional workshops and webinars to train young and professional scientists in setting up and maintaining OA observation systems in the GoG and other African coastal waters.

The BIOTTA working group objectives are to:

1. Develop a coordinated network for observing OA in the GoG: the network has been formed, with partners from new countries (Benin, Cote d'Ivoire and Cameroon) added to the original group of country representatives from Ghana and Nigeria.
2. Develop capabilities to undertake analysis of seawater OA parameters using low-cost, readily available and easy-to-use equipment: this is underway, with an on-line training course having been prepared by the Ocean Foundation and IOC-UNESCO, and trialled in the Pacific Islands. The on-line training is due to be implemented in the BIOTTA countries in 2022/23, in conjunction with an in-person training course.
3. Map OA hotspots in BIOTTA member countries for long-term OA monitoring: planned for after the training.
4. Initiate OA monitoring activities in BIOTTA member countries after successful mapping of hotspots in these countries, making use of OA observation kits developed by GOA-ON and the International Atomic Energy Agency (IAEA): planned for after the training.

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5. Integrate into global OA observing networks, such as GOA-ON, with the goal to share and make data available to the global ocean observing community: planned for once monitoring activities established.

WG on Acquisition of Oceanographic Data for Sustainable Resources Management in the Gulf of Guinea:

Grant (10K EUR) awarded to the Nigerian Institute for Oceanography and Marine Research (NIOMR) to lead the WG, support travel costs and ship operations.

The initiation of an oceanographic network and a regional databank is a very important project to be embraced by all countries within the West African sub region. Sea surface temperature in the Gulf of Guinea varies at seasonal and inter-annual time scales, and thus may have a strong impact on climate (West African monsoon onset and intensity), precipitation (water resources), and fisheries. The WG aims to obtain data on seawater characteristics up to the 500m isobath within the Gulf of Guinea region. This will provide salient information for physical, chemical, biological and geological description of the water column and sediment characteristics within this region. The main objectives are to collect oceanographic data to complement the completed and ongoing international programs within the Gulf of Guinea region, establish and maintain a long-term network of measurements within the Gulf of Guinea, and also incorporate training and local capacity building.

To fulfil one of the goals of POGO in building a community of ocean scientists, this WG brings together marine scientists from five African countries within the Gulf of Guinea region (Nigeria, Benin, Togo, Ghana and Côte d'Ivoire), in partnership with oceanographers from GEOMAR, Germany (5 out of these 6 institutions are POGO members). The main goals are:

- To establish a regional oceanographic databank needed for studies on the analysis and monitoring of ocean and climate conditions within the Gulf of Guinea, their influence on the regional climate, and sustainable management of living and non-living resources (e.g. identification of potential fishing zones): a comprehensive dataset was collected during the first leg of the cruise (January 2021); plans for data management and sharing need to be elaborated.
- To promote regional capacity building through academic/research institutions and shipboard trainings: this was achieved through the provision of shipboard training fellowships to 6 early-career scientists from the region (Benin, Cote d'Ivoire, Ghana and Nigeria) who spent 1 month receiving training at NIOMR prior to the cruise and one month processing samples and data after the cruise.
- To develop and maintain a long-term ocean monitoring network within the Gulf of Guinea region: to be completed.
- To assist governments through research and development in implementing sustainable economic policies on living and non-living resources, which are geared towards sustainable societal livelihood: to be completed.

WG on Capacity building for biochemical observation of anthropogenic pollution in tropical, transitional waters (BEACON)

Grant (10K EUR) awarded to the University of Ghana to lead the WG and support capacity building workshop and procure field equipment.

There is a need to build capacity to monitor human activities (e.g., pollution) on benthic communities and chemical tracers within the biota and sediment in the coastal waters of the Gulf of Guinea. The capacity building will increase access to state-of-the-art sampling methodologies, laboratory processes, and instrumentations useful for expanding the knowledge of Benthic Biodiversity and Chemical tracers in biota coupled with the sediment in West Africa, a field poorly documented. Coastal ecosystems, such as lagoons and estuaries, serve as economic, social, and educational resources. As the aquatic environment is a source of food, its pollution is a global health concern. Mercury is a toxic element occurring in low concentrations, but its by-product, methylmercury, is highly toxic, and can accumulate in the sediment and biota (e.g., bivalves and fish). This can lead to human health concerns, such as increased risk of circulatory system disorders and cancers, through consumption of contaminated food.

Benthic organisms are good bioindicators for investigating anthropogenic environmental disturbances such as pollution, as species composition can reflect the ecological conditions of an aquatic environment. Transitional waters (e.g., estuaries) are complex systems that are regional in scale. There is limited information on transitional tropical waters and their biota in the particular spatial regional inventory of benthic fauna from West Africa. Increasing human population coupled with growing demand for a resource and generation of wastes put coastal lagoons and estuaries at risk of collapse. Continuous monitoring of these systems is necessary for understanding changes in their ecosystem structure and functioning. Yet, there is inadequate information on well-documented biological data and biota as chemical tracers of contaminants from the tropical West Africa coast. Information on species occurrence, habitat, and spatial-temporal distribution will allow local and regional distribution of indicator species to understand pollution and environmental change.

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It is important to build the capacity of interdisciplinary scientists to help monitor and measure human impacts on transitional and coastal waters. The BEACON working group will organise a workshop for interdisciplinary scientists on benthos sampling with bottom grab and Multi-Parameter Probe to observe the conditions of the coastal waters and use of a Direct Mercury Analyzer to measure chemical tracers such as analysis of total Hg in sediment and biota.

The BEACON working group will contribute spatial knowledge on benthos and contaminant of Hg in biota and sediment from coastal waters in the Gulf of Guinea. The preliminary findings can support decision-making, policy development for biodiversity conservation, future coastal benthic research, and understanding of pollution in tropical transitional coastal waters.

Status: some equipment has been procured, but the in-person workshop has been delayed due to Covid.

NANO Global Project "A global study of productivity, deoxygenation and ocean acidification at selected coastal sites":

Research grants awarded to 18 participating institutions in the following countries: Argentina, Bangladesh, Brazil, Colombia, Ghana, India, Indonesia, Kenya, Lebanon, Mexico, Nigeria, Peru, Senegal, Thailand, Togo and Tunisia.

The NANO global project has three major components:

- Promote in situ and remotely sensed observations of the ocean at selected coastal sites in order to contribute to the global effort of monitoring the levels of ocean acidification and deoxygenation;
- Provide opportunities to the project participants for: i) capacity building to strengthen their efforts to monitor levels of acidification and oxygenation; ii) join larger observation networks of ocean acidification and deoxygenation;
- Organize workshops and webinars dedicated to share experiences in i) monitoring levels of productivity, acidification and oxygenation; ii) training on marine data management; iii) compare results from fieldwork and produce a biogeographic distribution of the stations.

Field work was conducted in 2021-22 in all countries, for a set of variables (e.g., temperature, chlorophyll-a, pigments, bio-optical variables, conductivity, nutrients, total alkalinity, pH, dissolved oxygen, phytoplankton) varying from station to station. The budget was allocated depending on the local sampling costs, so as to enable each country to sample on a bimonthly basis (up to a maximum of 3K EUR per station). In general, sampling was able to resume at or close to pre-COVID frequencies.

Object 2: The promotion of research in global ocean observation for the public benefit and the publication and dissemination of the useful results of such research:

POGO outreach and advocacy:

Public outreach is normally conducted through participation in international exhibitions, however 2021/22 saw once again most face-to-face exhibitions, meetings and conferences either cancelled or moved online due to COVID-19 restrictions. During this year, POGO continued to participate in various events virtually (see section on Communication Strategy).

This year continued to see a significant move away from printed (paper) materials. This change was already beginning to take place in 2019 - e.g. displaying laminated 'hard copies' of leaflets on our booths, together with an array of QR codes to allow mobile device users to access digital copies quickly and easily, or handing out branded USB Flash Drives, pre-loaded with digital materials. However, the 2020 shift to virtual meetings has made paper products almost obsolete. All of POGO's brochures, leaflets and other written products are available as digital versions online.

In 2021, the POGO Strategy was updated to take into account changes in the international context and advances in technology since 2016, and to lay out a more specific focus for POGO activities over the next 5 years. POGO Members were invited to contribute to an interactive publication by recording short video clips of themselves making statements from the strategy text. Members were also invited to contribute images to illustrate sections of the text. The Secretariat commissioned a designer and video producer to bring all the components together, with a formal launch on 22 October. View the announcement [here](#), and the full interactive document [here](#). In December, the Secretariat sent postcards to Members and other contacts (178 in total) to raise awareness of the launch. In March 2022, the Strategy was professionally translated into Arabic, French, Portuguese and Spanish.

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The Secretariat has developed a set of Case Studies to illustrate various socio-economic benefits of ocean observing. A freelance science writer was contracted to work on the project and to interact directly with researchers at POGO institutions. A call for story ideas went out to all POGO members in May, resulting in 30 proposals from 16 members. Once reviewed, it became clear that the majority fitted into one of four main 'themes'- (1) Coastal water quality monitoring, (2) Climate-critical observing, (3) Fisheries/food security and (4) Geohazards. We decided to group similar stories together, starting with coastal water quality monitoring (five examples from Malaysia, Nigeria, Portugal, China and Mexico) for the first phase of the project. The case studies are designed for use in a variety of settings - website, social media, print, etc - to help those outside the ocean observing community to understand the value of such observations in the wider societal context, and the critical need for GOOS. We have created an Interactive Map on the POGO website, with links to each example, and printable PDFs.

Citizen Observations of Local Litter in Coastal ECosystems (COLLECT) -citizen science project

Project funded by the Richard Lounsbery Foundation, led by Dr. Ana Catarino from the Flanders Marine Institute (Belgium) and Dr. Edem Mahu from the University of Ghana, 100K USD, Jan 2021 - Sept 2022. Funds provided to the University of Ghana, NIOMR, University of Calabar, CURAT, IRHOB, IMAR and INRH.

COLLECT aims to acquire data on marine plastic debris distribution and abundance on the coasts of six African countries, through training citizen scientists (secondary school students) and promoting knowledge transfer between local communities, researchers, and POGO members.

This project targets ten secondary schools from six African countries (Ghana, Nigeria, Benin, Ivory Coast, Cape Verde and Morocco) and an external collaboration with Malaysia. Each POGO collaborator (except for Malaysia) received funds to purchase locally any required materials to organise the field activities, engage with the media, to cover for transport to the field, provision of meals/snacks for the students and staff, and to cover modest fees for technicians' and teachers' support. Expenses also covered the purchase of small gifts for the students, namely foldscopes (www.foldscope.com) and POGO/COLLECT-branded face masks. The collaborator in Malaysia shared the protocols but conducted the field work at their own cost.

The main scientific tasks focused on developing a sampling protocol for macro, meso and microplastics in sandy beaches, for the citizen scientists (school students), using systematic sampling techniques along a 50 m transect. The protocol included a technical extended version for partners and teachers, and an illustrated (2-pager/video) simplified version for students. Protocols included datasheets based on the OSPAR classification of macroplastic and on the vocabularies used by EMODnet Chemistry. All materials were produced in the three working languages (English, French and Portuguese). The project includes a data management plan (DMP), submitted to the VLIZ Data Centre and stored at the DMPonline platform (dmponline.be). The first sampling season took place in October 2021, and the data analysis began in January 2022. The development of validation steps of the sampling methods is ongoing. The second sampling season took place in March 2022, and a calibration exercise for plastics identification will take place in the next financial year.

The social sciences component of the project aimed at evaluating the impact on the wellbeing and environmental awareness of the students before and after participating in the sampling activities. This component is led by Marine Severin (VLIZ), who developed a DMP for data collection, a submission for the ethics committee of Ghent University, and surveys to be given to students prior and post-intervention, prepared in the three working languages. This component of COLLECT has been pre-registered in the platform OSF (<https://osf.io>) and the first data analysis will take place in January 2022.

Activities related to the communications component of the project included the creation and update of social media handles (Facebook, Instagram and Twitter), publication of news pieces in the POGO newsletter, production of a banner, and media engagement via a press release (in the three working languages) as well as via direct contact by the local POGO partners (TV, radio and newspapers).

COLLECT has been submitted by POGO as a "voluntary commitment" to the UN Partnerships for Sustainable Development Goals online platform.

South East Asia project for General Regional Awareness of Seagrass by Society (SEAGRASS)

Grant awarded to the Centre for Marine and Coastal Studies (CEMACS) of Universiti Sains Malaysia (USM) to cover field trip expenses, production of videos and pamphlets, and expenses for international speakers.

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The Straits of Malacca is the second busiest ocean maritime trade route in the world with a passage of over a thousand ships a day transiting its waterways. Naturally, this brings with it a lot of environmental pressure and risks to existing natural habitats. However, there are still very special pockets of marine habitats that possess high diversities of marine life such as shallow seas, intertidal mudflats, uninhabited islands and seagrass beds. We have chosen the Middle Bank (northern Straits of Malacca) - an area of rich seagrass community to study its changing evolution in an evolving climatic and anthropogenic influence. This area adjacent to the Penang World Heritage Site can be managed as a sustainable expanse of natural sanctuary in a crowded ocean. As the only extensive and established seagrass area in the northern Straits of Malacca, Middle Bank seagrass meadow serves as nursery ground for many commercially important fish and mollusc species. Small-scale fisheries using artisanal fishing gears are also done by local coastal communities at the seagrass meadow as their livelihood. Apart from physical uses for societal and economic importance, CEMACS has been working closely with Penang State Government to gazette this area as ecologically important, serving as a carbon sink (complementing adjacent mangrove area) to mitigate climate change and offset the state's carbon emission.

The carbon sequestration potential of seagrass beds is higher than the rainforests. In addition, the seagrass communities in the Straits of Malacca are affected by anthropogenic and climatic influences. As many natural ecosystems such as coral reefs, mollusc beds and other carbonate ecosystems will be adversely affected in a CO₂ rich world seagrass beds can be seen as a valuable resilient ecosystem. Data of seagrass cover and carbon stocks from the Indo-Pacific region are sparse. This seagrass area has been monitored continuously for the past 20 years through the changes and different pressures due to the adjacent rapid coastal developments. The resilience of Middle Bank seagrass meadow serves as a very good example as well as case study to be showcased globally for effective management of coastal area faced with many pressures of pollution and land reclamation.

The proximity of the Middle Bank to a World Heritage Site can be exploited to drive awareness and education on the value of these marine habitats to the general public. We hope this will encourage the local government and agencies to set up a marine protected area for research, monitoring and education. Awareness and education programmes will be deliberated by the cooperative partners in the project where this may later be promoted to other relevant areas of the region and our global partners.

Milestones and Deliverables:

Field programme

- Seagrass field trip programmes for schools at CEMACS 1
- Seagrass afield trip programme for schools at CEMACS 2

Awareness, outreach and advocacy programme

- Preparation of video material
- Virtual video creation of the Middle Bank
- Engagement with local/international schools and virtual tour of Middle Bank environment

Publication programme

- Preparation of photographic material
- Pamphlet 1: The natural heritage of the Middle Bank
- Pamphlet 2: The animals and plants of the Middle Bank
- Opportunistic Publications

Scientific training and capacity development

- Stake holder training on the ecology of the Middle Bank (national and international)
- Stake holder training on seagrass mapping and ecology (national and international)

Collaborations with other organisations:

POGO leads a group of science communicators called "Ocean Communicators United". This is an informal grouping of representatives of international, regional or national oceanographic research organisations that provides a forum for its members to share information, expertise, best practices and materials related to marine science communications. Through OCU, the POGO Communications Officer has been invited to serve on the UN Decade Communications Advisory Group, to help define the networking, engagement and communications tools required to involve key stakeholders in the UN Decade of Ocean Science, which will run from 2021 to 2030. This will be a major public engagement initiative, led by the United Nations, to educate and empower people to address the climate and ocean crisis we are all facing.

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Following the 23rd POGO Annual Meeting in January 2022, a joint statement was issued with GOOS, on our mutual intent to work closer together, to accelerate progress towards UN Ocean Decade Challenge 7 "Expanding the Global Ocean Observing System". POGO and GOOS also submitted a contribution to the UNFCCC Subsidiary Body on Science and Technology (SBSTA) "Ocean and Climate Change Conference" on possible topics to be discussed during the meeting. Our statement outlined the importance of ocean observations in the context of climate change monitoring, prediction, and mitigation/adaptation.

POGO also submitted comments for the UN Ocean Conference Global On-line Stakeholder Consultation for the Concept Papers of Interactive Dialogues, some of which were included in the final Summary Report.

POGO partnered with the US National Oceanic and Atmospheric Administration (NOAA), Ocean Networks Canada and the US Arctic Research Commission to sponsor an annual supplement of Oceanography magazine on "Frontiers in Ocean Observing". The purpose of the supplement was to widely disseminate information about the many different ways in which scientists observe the ocean to improve our understanding and support the sustainable management of the ocean and its resources. One of the aims of the supplement is to help explain the scientific and societal importance of ocean observing to funders, policymakers, and the general public.

The POGO Secretariat was represented on the Editorial Board, and contributed to defining the scope and themes of the supplement, issuing the call for contributions, selection of invited articles, and review and proof reading of final submissions. The themes were selected in line with the UN Decade of Ocean Science for Sustainable Development:

- Ocean-Climate Nexus
- Ecosystems and Their Diversity
- Ocean Resources and the Economy Under Changing Environmental Conditions
- Pollutants and Contaminants and Their Potential Impacts on Human Health
- Multi-hazard Warning Systems

In addition to these, there was a section featuring new technologies. Each section features 5-7 articles, generally starting with a longer overview article.

The supplement was published in January 2022 and is available as an open-access publication at <https://tos.org/oceanography/issue/volume-34-issue-04-supplement>.

Object 3: The provision of scholarships and research fellowships:

Scholarships and fellowships have been provided to 19 early-career scientists for training/education periods of between 3 and 10 months during this financial year. These consisted of:

- **Scholarships for 10 scholars from 10 countries to attend the Nippon Foundation-POGO Centre of Excellence in Observational Oceanography** hosted by the Alfred Wegener Institute (a POGO member institute) in Germany, postponed to Feb-Nov 2022 due to Covid. The postgraduate-level training consists of 1- to 2-week modules on all aspects of observational oceanography (e.g. physical, chemical, biological, remote sensing, modelling) as well as key skills (scientific writing, presentation skills, scientific communication, research ethics) and a 3-month individual research project. Unlike the previous year, all scholars were able to travel to Germany and the course is been conducted in-person.

- **5 Visiting Fellowships awarded to early-career scientists from developing countries to spend up to 3 months at another research Institute** receiving individual training and supervision on a research topic of their choice. Two of these were selected in 2020 but their travel had to be postponed due to restrictions on both travel and institutions be able to welcome visiting scientists due to Covid health and safety protocols. The fellows were from Brazil, Colombia India, Peru and Venezuela, and visited research institutes in France, Germany, Mexico, UK and USA. Another 3 Fellowships (for individuals from India and Venezuela) are still pending due to the international COVID-related travel restrictions.

- **4 Shipboard Training fellowships for one week on-board a research ship** receiving hands-on training in sampling and analysis techniques, and an additional one-month stay at the host research institute prior to the cruise and a further month after the cruise to analyse the data and interpret the results. Fellows were from Argentina, Cabo Verde, India and Morocco, and the host institutes were in Denmark, Portugal and Spain.

The feedback on these programmes was overwhelmingly positive, not only from the scholars and fellows, but also from the host supervisors and parent supervisors, who commented on the networking and collaborations as well as the cultural exchanges facilitated by the programmes, and the enhanced skills and knowledge the fellows bring back to their home institutes and pass on to their peers.

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Grants were awarded to 4 member institutions to support the following training programmes:

- GEOMAR to run the 2022 Surface Ocean Lower Atmosphere Study (SOLAS) Summer School (pre-payment made in Dec 2021, summer school taking place in June 2022).
- Scottish Association for Marine Science to support a training course on best practices for biogeochemical ocean observations (pre-payment made in April, course taking place in June 2022).
- Indian National Centre for Ocean Information Services (INCOIS) to support a training course on "Regional training workshop on observing the coastal and marginal seas in the Western Indian Ocean" (pre-payment made in April to local host institution in Mozambique, course taking place in June 2022).
- Second Institute of Oceanography to support a training course on "Principles and Applications of Argo and BGC-Argo" (no payment made, due to take place in 2022/23).

Object 4: The promotion of innovation and technology In the science of global ocean observation:

This has been conducted mainly through two innovation projects focussing on developing low-cost instrumentation for ocean observing aimed at developing countries and citizen science. These both address the issue that, despite a high-level political endorsement, there are few international initiatives to make more observations possible in coastal areas with little resources. In particular, the ability to access user-friendly, low-cost instrumentation is still a limiting factor in coastal ocean observing, since most marine observation equipment is difficult to deploy, costly to operate and requires specific technical skills. On the other hand, recent technological advancements have allowed novel improvements in sensors, platforms and communication that will enable a step change in coastal ocean observing philosophy.

Open Access Marine Observation Devices" (OpenMODs):

Grant awarded to National Institute of Oceanography and Applied Geophysics (OGS), Alfred Wegener Institute (AWI) and Instituto do Mar (IMar); in 2021/22 payments made only to OGS and AWI as the instrument testing in Cabo Verde has been postponed to June 2022.

Supported by POGO since 2018-19, this project has the overarching goal "to devise ocean sensors and monitoring devices, globally available to all and not just to a privileged few". The overarching objective of the current phase was to realize a prototype of a versatile low-cost ocean observing platform ready to be tested and equipped with a variety of sensors, to consolidate and enlarge the potential user community and to narrow the data and knowledge gaps between "advanced" and "developing" countries. Its potential is not limited to developing countries, but it can be advantageous in all those applications that require a high temporal and spatial coverage of observations. The implementation of the prototype has followed three main lines: the platform, the sensors and the communication systems.

During the first phase of the project, the participants agreed that the platform would:

- operate with minimum modifications as moored system, drifting buoy or manually deployed equipment;
- include essential sensors and operate in dual mode as a self-recording system or real-time autonomous system;
- include a low-cost low-power embedded system to acquire, control, process, store and (in case) transmit data;
- employ low-cost materials (e.g. plastic pipes for domestic use for the instrument housing);
- be assembled on-site by trained non-professional operators or for educational purposes.

Furthermore, the communication system would:

- use the most popular low-cost/no transmission cost communication systems;
- enable the timely communication of the relevant data and control flags and its delivery on the web;
- be ready to exploit the present and future opportunities and facilities offered by the Internet of Things technologies.

It was agreed that the resulting platform would then be tested and used as educational equipment in a conceptual framework of science, technology and practice transfer and dissemination to local user communities.

Although the Covid-19 pandemic caused significant delays and revisions to the project, the OpenMODs team made further progress in 2021/22 on the instrument platform and sensors. An improved platform was designed and assembled and was tested in the OGS test tank for watertightness and strength of its structure. Several tests were performed on the instrument's pressure module for temperature and depth (TD) measurements. The final predicted accuracy was 20 cm with an operating range of 0 to 140 m depth. The housing for the TD was manufactured on a lathe and was tested at the OGS naval tank at a depth of 2 m to test its watertightness. Several TD probes were produced, and two platforms equipped with LoRa data transmission and temperature depth (TD) probe for temperature and pressure (depth) measurement and a gateway for data reception were shipped to the AWI in March 2022 for training the NF-POGO Centre of Excellence scholars in the assembly, deployment and use of the instrument.

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As a first step the scholars set up the gateway correctly by connecting it to the network through a cell phone that acted as a hot spot. A user account was created on the ttn site (an open source platform to monitor the gathered data that allowed the visualization and collection of data sent by the probe). The TD probe interfaced correctly with the gateway via the LoRa module and data were received properly. During the training in the laboratory one of the TD probes suffered a short circuit that probably damaged part of the electronics.

A stress test was performed at sea with repeated launches of the OpenMODs platform in drifter mode also from a relevant height. The TD probes and the LoRa module were mounted on the platform (drifter mode) and tested at sea. Unfortunately, small amounts of seawater entered one of the housing units containing a LoRa module which then suffered irreparable damage.

The training unit was very successful in terms of increased knowledge on the maintenance and improvements to the system. The scholars gained hands on knowledge on low-cost devices and developed a deep understanding of the underlying processes and possible pitfalls. The main deliverables were a manual and a video on the maintenance and launching of the devices, produced by the scholars. These products will be formatted and proofread within the duration of this NF-POGO CoFE cohort.

The COVID-19 pandemic has affected many industries in numerous ways, including widespread shortages of supplies and materials. Unfortunately, many orders have been cancelled by suppliers due to supply chain disruptions and unpredictable lead times. The manufacturing of the electronic part of the TD probe has come to a halt as a result.

Social AGITation for Temperature Analysis" (SAGITTA):

The project aims to implement a citizen science approach for consistent and regular temperature profile data collection in the coastal ocean. This requires distribution of cheap and simple temperature-depth (TD) probes among the general public. Though suitable equipment is present on the market, it is quite expensive (5,000-9,000 USD per probe) and relatively complex for users without specialised training. Therefore the project aims to create a cheap TD probe, simple smartphone application and web portal to make this idea possible. The probe should be cheap (about 100 USD) yet scientifically reliable. The smartphone app will be used for probe control, instant data visualization and data transmission to the web. The web portal is necessary for data storage, access and dissemination; it will also be useful for training and outreach. The main achievements this year have been (1) finalising and production of the probe prototype, (2) development of the smartphone application, and (3) testing the prototype in the field.

This financial year, a smartphone application was developed by a US-based company and tested by the project PI, with several rounds of feedback and improvements made to the app over a period of several months. Several prototypes of the housing were produced and tested, as well as several versions of the Printed Circuit Board (PCB). A prototype of the instrument was shipped to Plymouth for testing by the POGO Secretariat at the L4 time series station (50°15' N, 4°13' W), about 16 km southwest of Plymouth in the western English Channel. Although the instrument was successfully connected to a smartphone via the app, some issues were detected with the data transmission so the in situ testing was put on hold while the issue was being investigated by the PI. Meanwhile, the PI was able to test the probe in the North Pacific during a scientific cruise. He was able to attach the sensor to the CTD and deploy it to 100-110 meters three times. Because there were difficulties with the app, only two of those tests were successful in terms of data collection. None of them were completely successful, because the housing had a slight leak (one or two drops of water inside the housing were observed each time after deep deployment). Further tests will be needed with other units to determine the cause of the leak.

Nonetheless, it was an important achievement for the project that the sensor was finally tested in the field and that professional CTD data were obtained in parallel to compare results and assess the sensor performance.

Financial review

Principal funding sources

The principal sources of funding are:

- membership dues: these are used to cover all operational costs of the charity as well as some grants and fellowships
- grants from charitable foundations and other organisations, notably the Nippon Foundation, which supports POGO's capacity development programme, the Lounsbery Foundation, which has supported POGO's "COLLECT" citizen science project, and the Scientific Committee on Oceanic Research (SCOR), which co-funds the POGO-SCOR visiting fellowship programme.

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STRATEGIC REPORT

Financial review

Reserves policy

POGO's reserves policy was adopted in Jan 2020. The target minimum Operating Reserve Fund is 12 months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, insurance, office, travel, communications, projects, Working Groups and capacity development programmes. Depreciation, in-kind, and other non-cash expenses are not included in the calculation. The calculation of average monthly expenses also excludes one-time or unusual, capital purchases.

The Operating Reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses.

Operating Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of POGO for Operating Reserves to be used and replenished within a reasonably short period of time. The Operating Reserve Fund is defined as a designated fund set aside by action of the Board of Trustees. The minimum amount to be designated as Operating Reserve will be established in an amount sufficient to maintain ongoing operations and programmes for a set period of time, measured in months. The Operating Reserve serves a dynamic role and will be reviewed and adjusted in response to both internal and external changes.

The amount of the Operating Reserve Fund target minimum will be calculated each year after approval of the annual budget, reported to the Finance Committee/Board of Trustees, and included in the regular financial reports. The Operating Reserve will be funded with surplus unrestricted operating funds. The Board of Trustees may from time to time direct that a specific source of revenue be set aside for Operating Reserve.

The main contingencies allowed for by the Reserves Policy, are:

- POGO having to relocate the office, in case the agreement in place with the current Secretariat host(s) is terminated by either party. The provision in the contract is for 6 months' notice, which would mean any costs incurred would have to be met at relatively short notice. Costs could include redundancy and other compensation that POGO may be required by law to pay the staff (e.g. related to the Transfer of Undertakings (Protection of Employment) -TUPE; legal costs; potential increased salary costs related to employment by a different host, etc. If POGO were to start employing the Secretariat staff itself there would be additional costs related to HR/IT and other services, office rental etc.
- Other emergencies including legal costs, insurance excess, or uninsured losses.
- Loss of income: This is a potential threat caused by fluctuations in membership, or by some members being unable to pay their dues in a given year. In addition, the Nippon Foundation grant is only renewed from one year to the next, so if it is not renewed we would potentially receive very little notice of this (in this case the project would not go ahead, but additional funds from POGO could potentially be needed to cover staff costs, to which NF contributes £40,000 per annum).

The amount of reserves currently held is higher than the amount stated in the reserves policy due to delays in expenditure for workshops and travel caused by the Covid pandemic. With travel restrictions being lifted and international meetings resuming, it is anticipated that POGO will be able to make the expenditures that were planned in 2020/21 and 2021/22 as per its commitments. The reserves should therefore be reduced in 2022-23.

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STRATEGIC REPORT

Financial and risk management objectives and policies

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 recognise that risks can arise not only from the charity's activities but also from failure to act or exploit opportunities. The trustees do not consider that all risks should be avoided. They are not averse to taking reasonable risks as part of their strategy to achieve the charity's objectives. However, they wish to be made aware of the major risks the charity faces so that they can plan how to manage those risks and mitigate their effects. The trustees have therefore appointed the Chair and CEO to review major risks and make recommendations to the trustees as to how to manage them. The trustees expect all members, staff and volunteers when engaging in any activity to consider the risks it poses and to act in accordance with any recommendations made for risk management. The trustees expect that staff and volunteers will not engage in significant types of activity which are not similar to activities the trustees are already aware of, without first having made to the trustees a proper proposal for the charity engaging in such activity, including an analysis of the risks such activity might pose to the charity. The trustees have the same expectation in relation to significant increases in activities already pursued by the charity or significant changes in the way those activities are pursued.

Risk management will be conducted according to the following steps: (1) identify the risks, (2) assess the risks, (3) evaluate what action needs to be taken, (4) monitoring and assessment.

The trustees have developed and approved a risk management policy and a risk register to identify and assess the potential risks and develop strategies to manage them. The risk register is reviewed monthly by the Chair and CEO, and twice per year by the Board as a whole. Given the charity is relatively young, it has not had a great deal of time to develop a mature 'risk appetite' approach. It is the intention of the charity for Trustees to engage in 'risk appetite' training with a view to developing a measured approach to risk. The time-scale for this will be agreed during 2022/23.

Future plans

During the coming period the organisation will work towards its aims in respect of education for developing the science of global ocean observation, developing the science as well as publishing and disseminating the results of research undertaken. The CIO will continue to provide scholarships and research fellowships in accordance with its objects, using funds from membership dues as well as grants from the Nippon Foundation, the Lounsbery Foundation and SCOR. Specifically, POGO will:

- Expand its global footprint and benefit from in-kind support from member institutions by establishing Regional and Thematic Secretariat Nodes in other parts of the world, funded entirely by the host institutions (in China to begin with);
- Continue to fund Working Groups such as the Biological Observations WG, BIOTTA, Data Acquisition in the Gulf of Guinea, BEACON and SEAGRASS;
- Conclude the project on marine litter COLLECT funded by the Richard Lounsbery Foundation (due to finish Sept 2022);
- Continue to fund the OpenMODs project on low-cost technology development, focussing particularly on the educational aspects and dissemination to developing countries;
- Continue global research projects for NF-POGO alumni;
- Continue to run the NF-POGO Centre of Excellence and provide Visiting Fellowships and Shipboard Training Fellowships for early-career researchers; an application for Phase IV of the NF-POGO project shall be submitted to the Nippon Foundation in Jan 2023 following consultation with the POGO members;
- Hold exhibition stands and give presentations at major international conferences (UN Oceans Conference, COP27);
- Increase its visibility and outreach/advocacy impact, through the development of new outreach materials, case studies on the societal benefits of ocean observations, and sponsorship of a second Supplemental Issue of the journal Oceanography, on "Frontiers in Ocean Observing".

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charitable Incorporated Organisation ("the CIO") is governed by its constitution in accordance with the Charities Act 2011. The CIO is based on the association model.

Recruitment and appointment of new trustees

Trustees are selected from the membership organisations and are appointed by the decision of the members of the CIO at the annual general meeting (with the exception of two trustees elected by the trustees themselves to improve regional and/or gender balance and/or to fill gaps in expertise). Each appointment is for a term of two years (renewable once), ending at the close of the meeting of the board of trustees immediately after an AGM.

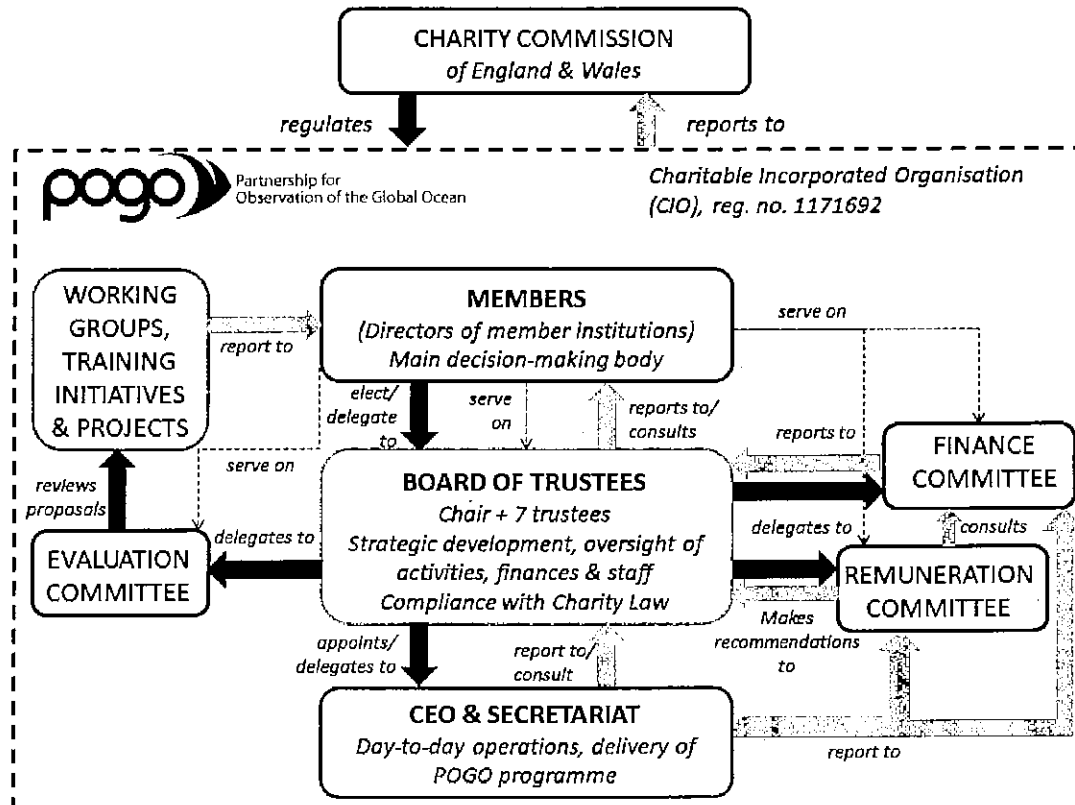
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Membership of the CIO is open to any oceanographic research institution, educational department or organisation from any part of the world that is interested in furthering the purposes of the CIO. The affairs of the CIO are managed by a Board of Trustees, elected by the members. The day to day operations of the CIO are delegated by the trustees to the CEO. Financial matters are delegated to a Finance Committee, which reports to the Board of Trustees. Oversight of staff performance and salaries is delegated to a Remuneration Committee, which makes recommendations regarding salaries to the Board of Trustees, following consultation with the Finance Committee. At least one trustee serves on these Committees. The governance structure is summarised in the following diagram.



Induction and training of new trustees

The charity trustees make available to each new trustee a copy of the CIO's constitution and any amendments made to it, as well as a copy of the CIO's latest trustees' annual report and statement of accounts, and the Charity Commission's guidance documents on the role of the trustee. All trustees have previous knowledge of the activities of POGO and are given guidance on their responsibilities as a trustee. Trustees are also invited to training courses on governance, which the charity pays for. These have been attended virtually in 2020/21 and 2021/22, and the trustees found the virtual training mode to be very effective.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE010344 (England and Wales)

Registered Charity number
1171692

Registered office
Plymouth Marine Laboratory
Prospect Place
The Hoe
Plymouth
Devon
PL1 3DH

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Report of the Trustees
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Trustees

Prof N Owens (Chair)
Prof H Brinkhuis (resigned 29.1.22)
Dr E Pavia Lopez (resigned 29.1.22)
Dr G Lericolais
Dr E Mahu
Dr S Juniper
Professor T S Hwai
Captain F A Arias-Isaza
Dr F P Chavez (appointed 29.1.22)
Dr J Mees (appointed 29.1.22)

Auditors

Bromhead
Chartered Accountants
Statutory Auditors
Harscombe House
1 Darklake View
Plymouth
Devon
PL6 7TL

COMMENCEMENT OF ACTIVITIES

The CIO was formed in February 2017 to take on the activities of a Canadian Society with the same name. The process for transferring operations to the CIO took longer than initially anticipated and had not taken place at 31 December 2017.

Operations began in the CIO in July 2018.

GOVERNANCE STATEMENT

The Board of Trustees have had due regard to the principles of recommended practices as set out by the "Charity Governance Code" and have applied these wherever practical and in decision making.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Partnership for Observation of the Global Ocean CIO for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bromhead, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 1 December 2022 and signed on the board's behalf by:

Prof N Owens - Trustee

Report of the Independent Auditors to the Trustees of
Partnership for Observation of the
Global Ocean CIO

Opinion

We have audited the financial statements of Partnership for Observation of the Global Ocean CIO (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of
Partnership for Observation of the
Global Ocean CIO

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the company through discussions with directors and other management and from our commercial knowledge.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company including, Companies Act 2006, Health & Safety at Work Act, Employment Law and data protection.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by, making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud. Also, considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we tested journal entries to identify any unusual transaction and assessed whether judgement and estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to agreeing financial statement disclosures to underlying supporting documents, reading the minutes of meeting of those charged with governance and enquiring of management as to actual and potential litigation claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
Partnership for Observation of the
Global Ocean CIO

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Bromhead
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Harscombe House
1 Darklake View
Plymouth
Devon
PL6 7TL

Date: 06.12.22.....

**Partnership for Observation of the
Global Ocean CIO
T/A POGO**

**Statement of Financial Activities
For The Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Centre of Excellence		-	587,635	587,635	653,548
Subscriptions		235,933	-	235,933	245,796
Fellowship programme		-	10,968	10,968	7,871
Citizen Observation of Local Litter in Coastal ECosysTems		-	-	-	73,625
Investment income	2	39	-	39	2,415
Total		235,972	598,603	834,575	983,255
EXPENDITURE ON					
Charitable activities	4				
Centre of Excellence		-	369,884	369,884	511,312
NANO activities		-	112,176	112,176	40,337
Shipboard training		-	31,157	31,157	12,573
Biological observations		-	-	-	13,786
POGO activities		200,409	13,042	213,451	210,080
Fellowship programme		5,723	10,968	16,691	7,893
Citizen Observation of Local Litter in Coastal ECosysTems		-	43,509	43,509	3,429
Return of residual grants		-	134,778	134,778	-
Total		206,132	715,514	921,646	799,410
NET INCOME/(EXPENDITURE)		29,840	(116,911)	(87,071)	183,845
RECONCILIATION OF FUNDS					
Total funds brought forward		367,198	342,593	709,791	525,946
TOTAL FUNDS CARRIED FORWARD		<u>397,038</u>	<u>225,682</u>	<u>622,720</u>	<u>709,791</u>

The notes form part of these financial statements

**Partnership for Observation of the
Global Ocean CIO
T/A POGO**

**Statement of Financial Position
31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
CURRENT ASSETS					
Debtors	9	11,241	15	11,256	30,340
Cash at bank		<u>424,660</u>	<u>1,044,072</u>	<u>1,468,732</u>	<u>1,451,237</u>
		435,901	1,044,087	1,479,988	1,481,577
CREDITORS					
Amounts falling due within one year	10	(38,863)	(818,405)	(857,268)	(771,786)
NET CURRENT ASSETS		<u>397,038</u>	<u>225,682</u>	<u>622,720</u>	<u>709,791</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>397,038</u>	<u>225,682</u>	<u>622,720</u>	<u>709,791</u>
NET ASSETS		<u>397,038</u>	<u>225,682</u>	<u>622,720</u>	<u>709,791</u>
FUNDS	11				
Unrestricted funds				397,038	367,198
Restricted funds				<u>225,682</u>	<u>342,593</u>
TOTAL FUNDS				<u>622,720</u>	<u>709,791</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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 and
- (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 Sections 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.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2022 and were signed on its behalf by:

N Owens - Trustee

The notes form part of these financial statements

Partnership for Observation of the
Global Ocean CIO
T/A POGO

Statement of Cash Flows
For The Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>17,456</u>	<u>216,523</u>
Net cash provided by operating activities		<u>17,456</u>	<u>216,523</u>
 Cash flows from investing activities			
Interest received		<u>39</u>	<u>2,415</u>
Net cash provided by investing activities		<u>39</u>	<u>2,415</u>
 Change in cash and cash equivalents in the reporting period		17,495	218,938
Cash and cash equivalents at the beginning of the reporting period		<u>1,451,237</u>	<u>1,232,299</u>
 Cash and cash equivalents at the end of the reporting period		<u>1,468,732</u>	<u>1,451,237</u>

The notes form part of these financial statements

Partnership for Observation of the
Global Ocean CIO
T/A POGO

Notes to the Statement of Cash Flows
For The Year Ended 31 March 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net (expenditure)/Income for the reporting period (as per the Statement of Financial Activities)	(87,071)	183,845
Adjustments for:		
Interest received	(39)	(2,415)
Decrease/(increase) in debtors	19,084	(6,598)
Increase in creditors	<u>85,482</u>	<u>41,691</u>
Net cash provided by operations	<u>17,456</u>	<u>216,523</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank	<u>1,451,237</u>	<u>17,495</u>	<u>1,468,732</u>
	<u>1,451,237</u>	<u>17,495</u>	<u>1,468,732</u>
Total	<u>1,451,237</u>	<u>17,495</u>	<u>1,468,732</u>

**Partnership for Observation of the
Global Ocean CIO
T/A POGO**

**Notes to the Financial Statements
For The Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. These financial statements are prepared on a going concern basis. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless stated otherwise.

The charity adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reporting financial position is given in note 16.

Income

The charity receives annual subscriptions from its members in alignment with the financial year. Any subscriptions billed in advance are deferred and recognised in the following financial period.

All other income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment and accrued as an expense.

Allocation and apportionment of costs

All costs that can be directly associated with a charitable activity have been attributed to the activity.

Support costs are those that assist the work of the charity but do not directly undertake charitable activities. Governance costs involving the public accountability of the charity and its compliance with regulation and good practice include costs relating to statutory examinations and legal fees.

Finance costs include all expenses incurred for operation of the charity's bank accounts as well and the total foreign exchange gain or loss the charity has achieved or suffered in the financial period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date.

Partnership for Observation of the
Global Ocean CIO
T/A POGO

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Foreign currencies

Transactions in foreign currencies are translated into sterling at the average rate of exchange ruling for the year. Resulting exchange differences are taken into account in arriving at the operating result.

Donated goods

Donated goods are provided in the form of office space with Plymouth Marine Laboratory. The relationship remains healthy and the trustees feel this service will be provided for the foreseeable future.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>39</u>	<u>2,415</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.22	31.3.21
	Activity	£	£
Grants	Centre of Excellence	587,635	653,548
Subscriptions	Subscriptions	235,933	245,796
SCOR income	Fellowship programme	10,968	7,871
	Citizen Observation of Local Litter in Coastal		
Grants	ECosysTems	<u>-</u>	<u>73,625</u>
		<u>834,536</u>	<u>980,840</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Nippon Foundation	587,635	653,548
Richard Lounsbery Foundation	<u>-</u>	<u>73,625</u>
	<u>587,635</u>	<u>727,173</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Centre of Excellence	58,383	311,501	-	369,884
NANO activities	5,492	106,684	-	112,176
Shipboard training	3,745	27,412	-	31,157
Citizen Observation of Local Litter in Coastal				
ECosysTems	-	43,509	-	43,509
POGO activities	54,215	17,531	141,705	213,451
Fellowship programme	-	16,691	-	16,691
Return of residual grants	<u>134,778</u>	<u>-</u>	<u>-</u>	<u>134,778</u>
	<u>256,613</u>	<u>523,328</u>	<u>141,705</u>	<u>921,646</u>

**Partnership for Observation of the
Global Ocean CIO
T/A POGO**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

5. GRANTS PAYABLE

The total amount awarded to institutions was £329,032 (2021: £473,356), those institutions are listed below:

Alfred-Wegener Institute
University Sains Malaysia
Isituto Nazionale di Oceanografia e di Geofisica

Grants paid to Alfred-Wegener Institute are for the provision of the Centre of Excellence, which provides scholarship training to improve the global knowledge regarding ocean observation. Additionally, a small grant was paid for the provision of Open Access Marine Observation Devices (OpenMODS), which helps provide access to important ocean data to less developed countries.

Grants paid to University Sains Malaysia are for the provision of research cruise support and project participants' support costs.

Grants paid to Isituto Nazionale di Oceanografia e di Geofisica are for the provision of Open Access Marine Observation Devices (OpenMODS), which helps provide access to important ocean data to less developed countries.

The total amount awarded to individuals was £194,297 (2021: £46,393) and the number of individual beneficiaries was 55 (2021: 31).

Grants paid to individuals are for the reimbursement of travel expenses, workshops and equipment to allow less developed countries access to the best training courses and events to improve global knowledge of ocean.

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
POGO activities	<u>132,776</u>	<u>760</u>	<u>8,169</u>	<u>141,705</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22 £	31.3.21 £
Auditors' remuneration	5,091	4,847
Auditors' remuneration for non audit work	3,078	2,964
Foreign Exchange (gain)/loss	<u>9,192</u>	<u>73,221</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Partnership for Observation of the
Global Ocean CIO
T/A POGO**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year there were no expenses paid to trustees.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	10,193	30,340
Prepayments	<u>1,063</u>	<u>-</u>
	<u>11,256</u>	<u>30,340</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	20,281	52,873
Other creditors	1,805	-
Accruals and deferred income	591,465	610,055
Accrued expenses	<u>243,717</u>	<u>108,858</u>
	<u>857,268</u>	<u>771,786</u>

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	367,198	29,840	397,038
Restricted funds			
Nippon Foundation Grant	273,242	(73,402)	199,840
Richard Lounsbery Foundation	<u>69,351</u>	<u>(43,509)</u>	<u>25,842</u>
	<u>342,593</u>	<u>(116,911)</u>	<u>225,682</u>
TOTAL FUNDS	<u>709,791</u>	<u>(87,071)</u>	<u>622,720</u>

**Partnership for Observation of the
Global Ocean CIO
T/A POGO**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	235,972	(206,132)	29,840
Restricted funds			
Nippon Foundation Grant	587,635	(661,037)	(73,402)
Richard Lounsbery Foundation SCOR fellowship	-	(43,509)	(43,509)
	<u>10,968</u>	<u>(10,968)</u>	<u>-</u>
	<u>598,603</u>	<u>(715,514)</u>	<u>(116,911)</u>
TOTAL FUNDS	<u>834,575</u>	<u>(921,646)</u>	<u>(87,071)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	325,153	42,045	367,198
Restricted funds			
Nippon Foundation Grant	187,852	85,390	273,242
Richard Lounsbery Foundation	<u>12,941</u>	<u>56,410</u>	<u>69,351</u>
	<u>200,793</u>	<u>141,800</u>	<u>342,593</u>
TOTAL FUNDS	<u>525,946</u>	<u>183,845</u>	<u>709,791</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	248,211	(206,166)	42,045
Restricted funds			
Nippon Foundation Grant	653,548	(568,158)	85,390
Richard Lounsbery Foundation SCOR fellowship	<u>73,625</u>	<u>(17,215)</u>	<u>56,410</u>
	<u>7,871</u>	<u>(7,871)</u>	<u>-</u>
	<u>735,044</u>	<u>(593,244)</u>	<u>141,800</u>
TOTAL FUNDS	<u>983,255</u>	<u>(799,410)</u>	<u>183,845</u>

**Partnership for Observation of the
Global Ocean CIO
T/A POGO**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	325,153	71,885	397,038
Restricted funds			
Nippon Foundation Grant	187,852	11,988	199,840
Richard Lounsbery Foundation	<u>12,941</u>	<u>12,901</u>	<u>25,842</u>
	<u>200,793</u>	<u>24,889</u>	<u>225,682</u>
TOTAL FUNDS	<u><u>525,946</u></u>	<u><u>96,774</u></u>	<u><u>622,720</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	484,183	(412,298)	71,885
Restricted funds			
Nippon Foundation Grant	1,241,183	(1,229,195)	11,988
Richard Lounsbery Foundation	73,625	(60,724)	12,901
SCOR fellowship	<u>18,839</u>	<u>(18,839)</u>	<u>-</u>
	<u>1,333,647</u>	<u>(1,308,758)</u>	<u>24,889</u>
TOTAL FUNDS	<u><u>1,817,830</u></u>	<u><u>(1,721,056)</u></u>	<u><u>96,774</u></u>

NIPPON Foundation Fund - Activities related to the delivery of the Centre of Excellence, the Global NANO project and Shipboard Training and outreach programme. During the period, residual funds from prior years were agreed to be repaid to the grant provider and are therefore included in the funds movement for the period.

Richard Lounsbery Foundation Fund - Activities related to the delivery of the Citizen Observation of Local Litter in Coastal Ecosystems programme.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Partnership for Observation of the
Global Ocean CIO
T/A POGO

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

13. OTHER DISCLOSURES

During the period Plymouth Marine Laboratories gave POGO free use of office space in lieu of membership fees. This has been reflected in the accounts at a value of £3,918 (2021: £4,126), being the membership fees that would have been paid without the agreement.

**Partnership for Observation of the
Global Ocean CIO
T/A POGO**

**Detailed Statement of Financial Activities
For The Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	39	2,415
Charitable activities		
Subscriptions	235,933	245,796
SCOR income	10,968	7,871
Grants	<u>587,635</u>	<u>727,173</u>
	<u>834,536</u>	<u>980,840</u>
Total incoming resources	834,575	983,255
EXPENDITURE		
Charitable activities		
Insurance	934	934
Events and associated travel	45,348	17,642
Outreach materials	13,185	5,478
Website development	2,421	10,036
Project administration	50,754	29,740
Foreign exchange (gain)/loss	9,193	73,221
Residual grant returns	134,778	-
Grants to institutions	329,032	473,356
Grants to individuals	<u>194,296</u>	<u>46,393</u>
	779,941	656,800
Support costs		
Management		
Office rent	3,918	4,126
Annual Meetings	588	3,634
Postage and stationery	127	3,929
Advertising	42	-
Travel	454	(857)
Staff training	202	89
Subscriptions	2,454	1,900
Contribution to key management personnel	<u>124,991</u>	<u>121,333</u>
	132,776	134,154
Finance		
Bank charges	760	645
Governance costs		
Auditors' remuneration	5,091	4,847
Auditors' remuneration for non audit work	<u>3,078</u>	<u>2,964</u>
	<u>8,169</u>	<u>7,811</u>
Total resources expended	921,646	799,410
Net (expenditure)/income	(87,071)	183,845