

**Report of the Trustees and**  
**Financial Statements**  
**For The Year Ended 31 March 2023**  
**for**  
**Partnership for Observation of the**  
**Global Ocean CIO**  
**T/A POGO**

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

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

**Contents of the Financial Statements**  
**For The Year Ended 31 March 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 19</b>
<b>Report of the Independent Auditors</b>	<b>20 to 22</b>
<b>Statement of Financial Activities</b>	<b>23</b>
<b>Statement of Financial Position</b>	<b>24</b>
<b>Statement of Cash Flows</b>	<b>25</b>
<b>Notes to the Statement of Cash Flows</b>	<b>26</b>
<b>Notes to the Financial Statements</b>	<b>27 to 33</b>
<b>Detailed Statement of Financial Activities</b>	<b>34</b>

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

**Report of the Trustees**  
**For The Year Ended 31 March 2023**

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 2023. 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).

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

**Report of the Trustees**  
**For The Year Ended 31 March 2023**

**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 national governments, non-governmental organisations, the wider scientific community, funders of research and monitoring programmes, and individual citizens working individually and collectively. 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 the relevant stakeholder groups outlined above.

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

- 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.

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

**Report of the Trustees**  
**For The Year Ended 31 March 2023**

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 COP27 Climate Conference, with an exhibition booth, side events, and sponsorship of the first ever Ocean Pavilion in Sharm el-Sheikh in Nov 2022.

iii. **The provision of scholarships and research fellowships:** scholarships and fellowships have been provided to 29 early-career scientists for training/education periods of between 1 and 10 months during this financial year.

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.

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

**Report of the Trustees**  
**For The Year Ended 31 March 2023**

**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, generally once 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 the Ocean (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.

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

**Report of the Trustees**  
**For The Year Ended 31 March 2023**

**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 (both virtual and in-person). Specifically, POGO was represented by Secretariat staff, trustees or members, at:

- European Maritime Day - in-person and virtual (Ravenna, Italy, May 2022)
- 2nd UN Ocean Conference - in-person and virtual (Lisbon, Portugal, June 2022)
- CLIVAR Workshop "From Global to Coastal: Cultivating New Solutions and Partnerships for an Enhanced Ocean Observing System in a Decade of Accelerating Change" (Trieste, Italy, August 2022)
- SCOR Annual Meeting (Oct 2022) -virtual
- UNFCCC Climate Conference COP27 (Nov 2022) -in person
- Fifth International Conference on Marine Science Communication (CommOCEAN 2022 -in person (Sete, France, Nov/Dec 2022)
- 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 of Ocean Science for Sustainable Development Communications Advisory Group.

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

An interactive POGO Annual Report has been published for the first time, covering the period Sept 2021 to August 2022. This was released in December 2022 and printed copies distributed at the POGO Annual Meeting in January 2023. The report was then translated into French in March 2023.

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:**

The efforts of the POGO Biological Observations WG to foster and expand biological ocean observations culminated in 2021 in the creation of 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 endorsed by the UN Ocean Decade in June 2021.

The objectives of OBON are:

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.

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

**Report of the Trustees  
For The Year Ended 31 March 2023**

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.

OBON has made excellent progress this year in establishing its governance structure, developing its brand, establishing communications channels, developing (meta)data interoperability channels, and securing funding for start-up activities, as well as participating in the UNDOS endorsement process. OBON coordination has been supported through financial and in-kind support from POGO. A part-time Programme Officer was hired from January to December 2022, and we are in the process of appointing a new one.

OBON has established a Scientific Advisory Committee, which has met virtually on a monthly basis, and in-person in Sept 2022, with funding from the Lounsbery Foundation for the meeting. The SAC has worked on establishing an Executive Committee, to be in place by end June 23. OBON participated in the 3rd, 4th and 5th calls for proposals, and so far has 14 projects endorsed under its umbrella. The projects were invited to an in-person meeting in Plymouth, UK (Sept 22) and a virtual meeting in April 2023.

A logo was developed and a preliminary website created, and a full website is being developed to include information on all endorsed projects, sampling stations, governance, etc (launch planned for July/Aug 23). Twitter and Instagram accounts have been set up and a newsletter created. OBON presentations were given at UNFCCC COP27 (Nov 2022), CBD COP15 (Dec 2022) and the POGO annual meeting (Jan 2023), to name a few. OBON was the topic of a publication in the Journal of Marine Technology and a podcast on the "Ocean Decade Show".

**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.

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 Gulf of Guinea (GoG). 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 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.

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. This year, the WG has continued to liaise with international partners, The Ocean Foundation, GOA-ON, IOC-UNESCO and IAEA to ensure alignment of efforts in the region. The WG leader and POGO Secretariat participated in several calls with representatives of these organisations, to discuss ongoing activities in the region. Part of the funding obtained from The Ocean Foundation has been used to hire a Coordinator for the implementation of the ocean acidification kits. Information has been gathered from the WG participants regarding their existing capabilities and resources and their requirements.
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.



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

**Report of the Trustees  
For The Year Ended 31 March 2023**

**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 WG aims to obtain data on seawater characteristics up to the 500m isobath within the Gulf of Guinea, to provide salient information for physical, chemical, biological and geological description of the water column and sediment characteristics within this region. The main objectives were 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 brought 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. The main goals were:

- 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) and the WG analysed and discussed the data during a workshop on 21-22 Sept 2022. The workshop and the WG activities received significant media coverage in both the local media and the Financial Times.
- 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: this was discussed during the workshop and resources will be sought to support a longer-term network.
- 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: this is a longer-term goal that will require sustained monitoring and communication efforts.

**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. 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.

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.

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

**Report of the Trustees  
For The Year Ended 31 March 2023**

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.

BEACON has established membership among participating countries (Ghana, Côte d'Ivoire, Nigeria, Togo and Benin) through the Biochemical Observation Network (BON) for field training for graduate students in pollution studies.

The BEACON Hybrid Workshop, held in Ghana in March 2023, contributed to scientific knowledge sharing (both in-person and online), and delivered field and practical hands-on experience on biological sampling and mercury analysis in sediment via Direct Mercury Analyser (DMA).

The preliminary results show contamination of coastal waters in West Africa through unavailable living biological organisms but the presence of empty shells and Hg in sediment.

The group proposed "BEACON West Africa Research Clusters" for further scientific collaboration.

**Action for Sustainable Ocean Acidification Research (ASOAR)**

Grant (9.936 K EUR) awarded to Plymouth Marine Laboratory to lead the WG and host a hybrid workshop.

Ocean acidification (OA) is a global issue, with the driver being global emissions of carbon dioxide. However regional and local seawater conditions affect the rate of acidification, making it more difficult to predict local impacts and consequences of OA. Coordinated monitoring efforts are required to gather informative and scale-able data on the progress of OA and to support positive action for protecting the marine environment. Over recent years the Global Ocean Acidification Observing Network (GOA-ON), a network set up to establish universal principles for monitoring OA, bring together data access, and to share and exchange knowledge, has formed regional 'hubs' to allow specific regions to coordinate activities, data and projects. These include Latin America, Africa, Western Pacific (Asia), North America, the North East Atlantic, the Mediterranean, South Asia, the Arctic and the Pacific Islands and Territories. Under the umbrella of GOA-ON these regional hubs are able to conduct relevant activities that deliver on the needs of their local stakeholders, while still maintaining a global coordinated effort on OA research.

The UN Decade of Ocean Science for Sustainable Development has endorsed a 10-year programme of coordinated OA research proposed by GOA-ON. The Ocean Acidification Research for Sustainability (OARS) programme sets out 7 outcomes that need to be delivered by the global OA community (see <http://www.goa-on.org/oars/overview.php>). A large part of this delivery will be through activities and engagements planned and executed through the GOA-ON regional hubs. The Action for Sustainable Ocean Acidification Research (ASOAR) POGO working group will consider how the North-East Atlantic hub will deliver on the outcomes of OARS. The working group also includes participation from other regional hubs to ensure the benefits of the group discussions are disseminated beyond the NE Atlantic region and facilitate cross-hub collaborations and interactions.

The first working group meeting took place online on 28th September to define the aims and objectives of the group as well as start to make an assessment of known activities and how they relate to the objectives of OARS. A hybrid meeting was held in March 2023 and look forward to further developments.

**Gulf of Mexico Oceanographic and Meteorological Observation Group**

Grant (10K EUR) awarded to CICESE, Mexico, to lead the WG and host a workshop.

Monitoring is key to numerical modelling efforts for predicting hurricanes and frontal systems, assessing and sustaining ecosystem health and function, managing marine resources, optimising restoration efforts and assessing anthropogenic impacts from climate change, eutrophication, loss of biodiversity, deoxygenation, acidification, overfishing and sea level rise. However, when in situ monitoring efforts are examined at a basin or ocean level, they can vary widely, particularly when multiple surrounding countries are involved. This is due to differences in the extent of sustained government funding, the presence/absence of agencies tasked with data collection, curation, storage and distribution, and dissimilarities in human and infrastructure capacities.

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

**Report of the Trustees  
For The Year Ended 31 March 2023**

The Gulf of Mexico (GoM) covers about 1.6 million km<sup>2</sup> and is surrounded by Mexico, the United States, and Cuba. Historically, most of the continuous in situ monitoring efforts have been limited to coastal areas and US waters, with the notable exception of moorings within the deep water region of the Mexican EEZ and Yucatan Channel as well as government-mandated environmental monitoring of oil exploration and exploitation leases in the southern Gulf (which is not currently public). Recently, the capacity to monitor Mexican waters was expanded through the execution of the CIGOM (Gulf of Mexico Research Consortium) project, which was funded by the National Council for Science and Technology (CONACYT) and the Ministry of Energy (SENER) Hydrocarbon Fund so to build scientific capacity toward oil spill preparedness.

The goals of the Gulf of Mexico Oceanographic and Meteorological Observation Group funded by POGO are to (1) survey existing monitoring efforts and gauge their permanence through time, (2) evaluate the spatial and temporal scales over which they operate, (3) detect key data gaps and compare current measurements with the Global Ocean Observing System (GOOS) essential ocean variables and essential climate variables, (4) prioritise monitoring data needs and identify agencies or sectors that would benefit, and (5) outline a plan for engagement entities responsible for monitoring efforts, stakeholders and users of information. The scope of the survey will focus on the continental shelves and deep water region of the Gulf of Mexico, and the work group will include participants from the US, Mexico and Cuba.

An up-to-date assessment of the ocean monitoring efforts currently in place throughout the GoM will provide the basis for advising government agencies regarding their availability and conditions of use, prioritising the most pressing data needs, and working toward a basin-wide integrated ocean observing system that could be linked to global efforts.

**CEODOS Chile: A consortium for surveying the coastal ocean in the eastern South Pacific**

Grant (10K EUR) awarded to COPAS, University of Concepcion, Chile, to lead the WG and host 2 workshops.

The CEODOS program (co-coordinated by the COPAS center) is a new Chilean initiative that will follow the present and future status of the biological pump along the entire coast of Chile every 5 years.

The first expedition, in the frame of TARA MICROBIOME (a 2-year campaign covering South America and Africa) was held in 2021. Genomics and biogeochemical samples will be analysed and results integrated into AI algorithms in order to get a better understanding and prediction capacity of the future of carbon sequestration in the eastern south Pacific.

POGO is funding two bilateral workshops for data analysis in Concepcion (Chile) and Banyuls sur Mer (France) that will allow integrating data of several biomes generated by this expedition.

Main milestones of the CEODOS Chile / ATLANTECO working group include but are not restricted to:

- Integration of data bases of the Pacific leg TARA MICROBIOME expedition: deliverable to be a joint publication
- Development of indicators of carbon productivity along the Chilean coast (to be achieved by the end of 2023)
- Long term data acquisition coordination for ocean observatory policies at key points of the Chilean coast (2024)
- Report on Ocean monitoring and governance for Chilean government (2023)
- TARA Microbiome special issue (2024)
- Indicators for key planktonic areas: first prototype to be achieved in Magallanes area South of Chile (2023)
- Organization of CEODOS II expedition along the Chilean coast (to be carried out in 2026).

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

Research grants awarded to 17 participating institutions in the following countries: Argentina, Bangladesh, Brazil, Colombia, Ghana, India, Indonesia, Kenya, Lebanon, Mexico, Nigeria, 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 2022-23 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).

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

**Report of the Trustees**  
**For The Year Ended 31 March 2023**

**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, and 2022/23 saw a gradual return to face-to-face exhibitions, meetings and conferences. During this year, POGO participated in various events both in-person and virtually (see section on Communication Strategy).

All of POGO's brochures, leaflets and other written products are available as digital versions online. POGO has now moved away from printed (paper) materials, with the exception of small quantities of postcards to distribute, otherwise favouring the display of laminated 'hard copies' of leaflets on our booths, and of QR codes on our promotional banners to give mobile device users quick and easy access to digital copies. We are also limiting the production and handing out of branded USB Flash Drives.

For the first time, this year an interactive annual report has been produced (<https://pogo-ocean.org/pogo-annual-report/>) and translated into French.

The Secretariat has continued to add to the POGO Case Studies illustrating the 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. From the call for story ideas issued to all POGO members in May, the second phase of the project has focussed on the theme of Climate-critical observing, with case studies from China, Japan and UK. The third phase, focussing on Geohazards, is underway. 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 (<https://pogo-ocean.org/pogo-member-case-studies/>), 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 (extended to July 2023). 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 targeted 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 for materials, media engagement, and field trip costs. 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](http://dmponline.be)). The first sampling season took place in October 2021, and the data analysis began in January 2022. The second sampling season took place in March 2022.

Over the last financial year, the team has been working on data analysis, publications, and preparing a calibration exercise for plastics identification between 4 research institutions in 4 countries (Belgium, Ghana, Malaysia, UK). The project had its first peer reviewed publication released in January 2023 in *Frontiers in Marine Science*. This is available on the Integrated Marine Information System (IMIS, [www.vliz.be/en/imis](http://www.vliz.be/en/imis)), together with five other digital assets, including procedures, illustrated protocols and the first available dataset. A second publication, on the social science component of the project, has been submitted.

Reference: Catarino, A.I.; Mahu, E.; Severin, M.I.; Akpetou, K.L.; Annasawmy, P.A.; Asuquo, F.E.; Beckman, F.; Benomar, M.; Jaya-Ram, A.; Malouli, M.; Mees, J.; Monteiro, I.; Dwiga, J.; Silva, P.N.; Nubi, O.A.; Martin-Cabrera, P.; Sim, Y.K.; Sohau, Z.; Pinn, W.S.; Zizah, S.; Everaert, G.; Hwai, T.S.; Krug, L.A.; Seeyave, S. (2023). Addressing data gaps in marine litter distribution: Citizen science observations of plastic pollution in coastal ecosystems by high-school students. *Front. Mar. Sci.* 10: 1126895. <https://doi.org/10.3389/fmars.2023.1126895>

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

**Report of the Trustees  
For The Year Ended 31 March 2023**

**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.

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. 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 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.

Through this project, the Centre for Marine and Coastal Studies (CEMACS) has started creating environmental awareness of the Middle Bank seagrass bed (Penang, Malaysia) as an important cultural and natural heritage to the various stakeholders. Among the first and earliest activities were the field trips to the seagrass bed for the collection of materials of photographic and video materials for teaching and production of learning materials for biodiversity conservation at the Middle Bank. Simultaneously, scientific training and capacity development programmes for university students were also successfully conducted.

As part of the awareness, outreach, and advocacy programme, several stakeholder engagement activities with the local government agencies, community representatives, and the public were conducted to promote the protection of the Middle Bank seagrass bed in the Straits of Malacca. We have also engaged with international schools on the idea of a marine protected area as a natural and cultural heritage - providing early sensitisation to seagrass beds' benefits and importance and marine conservation through a virtual tour.

Along with that, CEMACS, with the collaboration of Ocean Best Practices Systems (OBPS), held a successful workshop on 'Best Practices of Seagrass Monitoring' during OBPS Workshop IV on 7th October 2022. This workshop aspired to introduce protocols for seagrass monitoring that have been adopted in seagrass areas across different countries. The team also had the opportunity to share their findings during the 6th International Congress of Fisheries and Aquatic Research (ICFAR) which was held virtually.

**Milestones and Deliverables:**

**Field programme**

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

**Awareness, outreach and advocacy programme**

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

**Publication programme**

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

**Scientific training and capacity development**

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

**Collaborations with other organisations:**

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

**Report of the Trustees**  
**For The Year Ended 31 March 2023**

The POGO Communications Officer has continued to serve on the UN Ocean Decade Communications Advisory Group, recently renamed the Strategic Communications Group. The Decade, led by the Intergovernmental Oceanographic Commission (IOC) of UNESCO, is bringing together diverse stakeholders, including civil society, private industry, and science, to tackle the major challenges facing the ocean, and by association, facing our society.

POGO partnered once again with the US National Oceanic and Atmospheric Administration (NOAA) and Ocean Networks Canada to sponsor a second 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 Executive Committee, and contributed to defining the scope and themes of the supplement, issuing the call for contributions, and selection of invited articles. For this issue, specific themes were selected under each of the overarching themes that had been chosen for the first issue: (1) Observations for Marine Carbon Dioxide Removal (mCDR); (2) Patterns and Trends in Ocean Biodiversity Under Climate Change; (3) The Economic Consequences of Ocean Acidification on Marine Food and Tourism; (4) Assessing the Damage Caused by Marine Plastic Pollution; Ocean Observations for Coastal Hazard Warning; and (6) Environmental DNA Technology. The supplement, entitled "Emerging Technologies for Understanding and Managing a Changing Ocean" was published in March 2023 and is available as an open-access publication at <https://tos.org/oceanography/issue/volume-36-supplement-1>.

**Object 3: The provision of scholarships and research fellowships:**

Scholarships and fellowships have been provided to 29 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. The 2021-22 programme was completed in Nov 2022 and the next intake of scholars was selected in Feb-March 2023. 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 was conducted in-person. The scholars were from Argentina, Bangladesh, Benin, Colombia, Egypt, India, Mexico, Nigeria, Peru, and the Philippines. Associated with the 2021-22 grant was an additional Regional Training Programme in Bangladesh (hosted by POGO member Shahjalal University of Science and Technology), which provided training to 22 early-career scientists from Bangladesh, India, Malaysia and the Philippines.

- **Scholarships for the 10 NF-POGO CofE scholars and 3 additional selected early-career scientists (from Germany, South Africa and Spain) to receive training on the North-South Atlantic Training Transect** on-board the research vessel Polarstern in Sept 2022.

- **9 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. One of these had been selected in 2020 but her travel had to be postponed due to restrictions on both travel and institutions being able to welcome visiting scientists due to Covid health and safety protocols. Another 2 had been selected in 2021. All 5 selected in 2022 were able to complete or initiate their fellowships during this financial year, therefore there are no more fellowships outstanding from previous years. The fellows were from Argentina, Brazil, India, and Indonesia, and visited research institutes in Italy, Norway, Spain, UK and USA.

- **7 Shipboard Training fellowships on-board research ships** to receive hands-on training in sampling and analysis techniques, and in some cases 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, Benin, Brazil, Lebanon, Mexico, Nigeria, and Tanzania, and the host institutes were in Denmark, Portugal, Spain and UK.

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.

This year, one grant was awarded to 1 member institution to support the following training programme:

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

**Report of the Trustees  
For The Year Ended 31 March 2023**

- Indian National Centre for Ocean Information Services (INCOIS) to support a training course on "Ocean Observations to Societal Applications" (October-November 2022). The workshop was hosted by the International Training Centre for Operational Oceanography (ICTOOcean) in collaboration with Andhra University, India. The training covered both theory and practical aspects related to ocean observations, data analysis, data utilization, modelling, and services for the public good. 6 international participants were selected under POGO Sponsorship and 2 trainees as self-sponsored, from Bangladesh, Indonesia, Maldives, Mozambique, South Korea, Sri Lanka and Tanzania. They were joined by 15 trainees from across India. The training was held in hybrid mode. All the students joined the training physically with faculty members in hybrid mode. A field trip was arranged by the training partner Centre for Studies on Bay of Bengal (CSBOB) of Andhra University at Visakhapatnam. The field trip comprised of two components: onboard training and sample analysis in the laboratory. The field trip and laboratory analysis were planned in such a way that the trainees could get hands-on experience on use of hyperspectral radiometer, CTD profiler, analysis of Chlorophyll-a (Chl-a), turbidity, Dissolved Oxygen (DO), and inorganic macronutrients.

Grants awarded to two institutes in 2020 and 2021, respectively, are still pending due to the continuing restrictions in China throughout 2022. Both training workshops are due to take place in 2023, now that the restrictions have been lifted.

- Institute of Oceanology, Chinese Academy of Sciences (IOCAS) training course on "Subsurface Mooring Design, Recovery and Deployment" (payment of 75% made in 2020);
- Second Institute of Oceanography training course on "Principles and Applications of BGC-Argo" (no payment made to date).

**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.

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

**Report of the Trustees**  
**For The Year Ended 31 March 2023**

The two platforms equipped with LoRa data transmission and temperature depth (TD) probe for temperature and pressure (depth) measurement and a gateway for data reception that had been used by the AWI in March 2022 for training the NF-POGO Centre of Excellence scholars in the assembly, deployment and use of the instrument, were unfortunately damaged during the testing. One of these was subsequently sent to the project partner in Cabo Verde for further testing of the platform deployment from two different sized vessels (without the working sensors). Meanwhile, the second platform was sent back to OGS for reparation. A third phase of the project was initiated in January. Given the strong interest shown during the NF-POGO Centre of Excellence (CofE) training, the next phase will continue working on the platform (drifter mode) with the goal of having a system to deploy during next year's training. The project will also create, for demonstration purposes, a completely disassembled drifter platform and a 1:10 scale drifter to be used in an aquarium to demonstrate the effectiveness of the instrument in following the currents. Finally, the project will take advantage of 3D printing technology to create a three-dimensional file of the more complex elements of the system that are currently made on a lathe by specialized personnel so that end users can produce them independently. The next OpenMODs training module will be conducted in 2023 to instruct the scholars on the use of the platform and give them all the tools and elements to produce their own system. Within the training module the concept of the cost efficient / low cost sensors and drifter instruments will be addressed, the testing of the second-version-system will be prepared and conducted in the laboratory and in open water conditions off Helgoland.

**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, the project has mostly been on hold due to the situation in Russia (the project PI and other participants are based in Russia). We have not been able to send any funds to either the project participants or any Russian-based companies due to the current sanctions related to the war in Ukraine. Luckily, the smartphone app was being developed by a US company, so some further work on the app has been possible. In particular, an issue that was detected during the testing at sea, which was causing the sensor to lose connection with the app when immersed in water, has been resolved by the app developer. Discussions are underway with a NANO alumnus in Bangladesh to have the project transferred to his team, since the project is unlikely to resume in Russia any time soon.

**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.



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

**Report of the Trustees**  
**For The Year Ended 31 March 2023**

**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 fund set aside by action of the Board of Trustees. The minimum amount to be set aside 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 slightly higher than the amount stated in the reserves policy, but the excess is allocated each year to fund new activities (in 2022-23 this included £11K GBP for UN Decade project development (OBON), £10K to contribute to the Ocean Pavilion at COP27, £10K towards the Oceanography Supplement "Frontiers in Ocean Observing" and £10K to support early-career scientists to attend the Trevor Platt Science Foundation Symposium).

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

**Report of the Trustees  
For The Year Ended 31 March 2023**

**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.

**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);
- Initiate new activities as a UN Decade Implementing Partner;
- Continue to fund Working Groups such as the BIOTTA, BEACON, ASOAR, GMOMOG, and CEODOS-Chile;
- Conclude the project on marine litter COLLECT funded by the Richard Lounsbery Foundation (due to finish July 2023);
- 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;
- Finish Phase III of the NF-POGO Centre of Excellence at AWI and initiate a new Phase hosted by another POGO member institution; and provide Visiting Fellowships and Shipboard Training Fellowships for early-career researchers;
- Hold exhibition stands and give presentations at major international conferences (UN Oceans Conference, COP28); establish a POGO Advocacy Working Group to craft POGO's messaging for specific policy meetings;
- Increase its visibility and outreach impact, through the development of new outreach materials, case studies on the societal benefits of ocean observation.

**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.

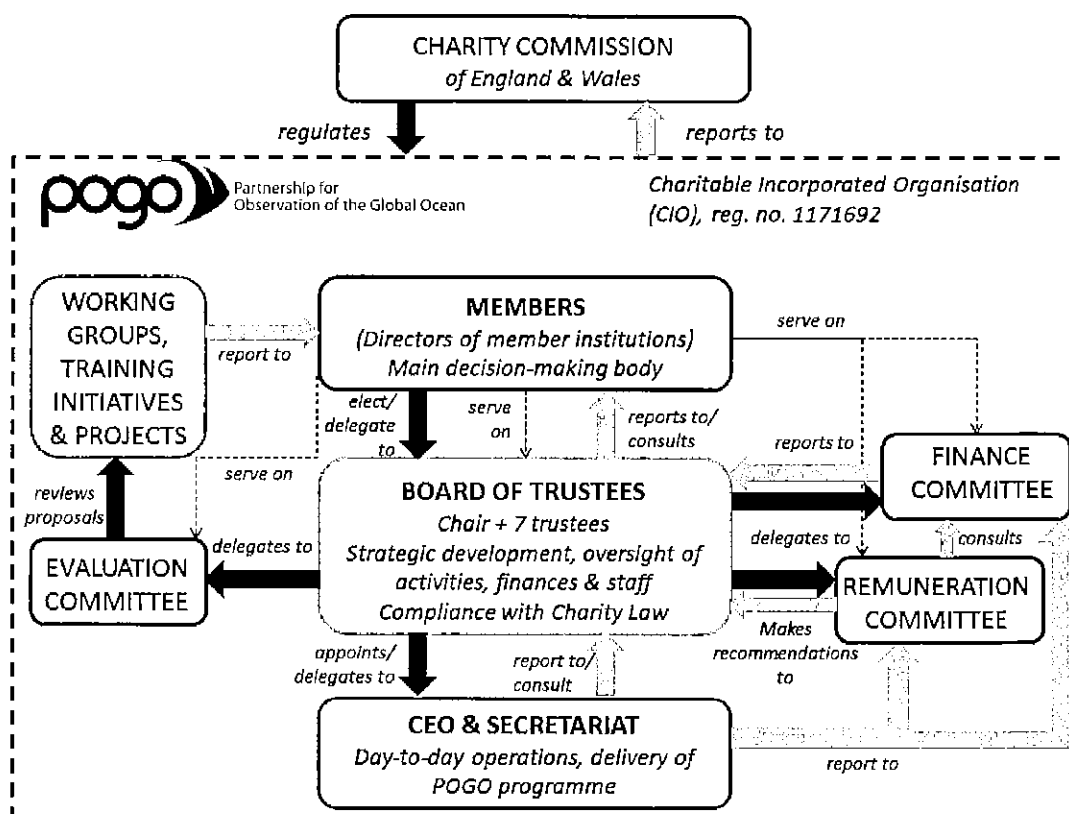
**Partnership for Observation of the  
Global Ocean CIO  
T/A POGO**

**Report of the Trustees  
For The Year Ended 31 March 2023**

**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, 2021 and 2022, 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

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

**Report of the Trustees**  
**For The Year Ended 31 March 2023**

**Registered office**

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

**Trustees**

Prof N Owens (Chair)  
Dr G Lericolais (resigned 26.01.23)  
Dr E Mahu  
Dr S Juniper (resigned 16.06.23)  
Professor T S Hwai  
Captain F A Arias-Isaza  
Dr F P Chavez  
Dr J Mees  
Dr C G P Chavez (appointed 27.1.23)

**Company Secretary**

**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 operations began in the CIO in July 2018.

**GOVERNANCE STATEMENT**

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

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

**Report of the Trustees  
For The Year Ended 31 March 2023**

**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 7 November 2023 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 2023 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 2023 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](http://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: 08.11.23



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

**Statement of Financial Activities  
For The Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Centre of Excellence		-	581,239	581,239	587,635
Subscriptions		231,465	-	231,465	235,933
Fellowship programme		-	21,365	21,365	10,968
Investment income	2	370	-	370	39
<b>Total</b>		<b>231,835</b>	<b>602,604</b>	<b>834,439</b>	<b>834,575</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Centre of Excellence		-	436,643	436,643	369,884
NANO activities		-	66,264	66,264	112,176
Shipboard training		-	64,777	64,777	31,157
POGO activities		261,393	2,136	263,529	213,451
Fellowship programme		-	21,365	21,365	16,691
Citizen Observation of Local Litter in Coastal					
ECosysTems		-	13,582	13,582	43,509
Return of residual grants		-	-	-	134,778
<b>Total</b>		<b>261,393</b>	<b>604,767</b>	<b>866,160</b>	<b>921,646</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(29,558)</b>	<b>(2,163)</b>	<b>(31,721)</b>	<b>(87,071)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		397,038	225,682	622,720	709,791
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>367,480</b>	<b>223,519</b>	<b>590,999</b>	<b>622,720</b>

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 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	7,336	-	7,336	11,256
Cash at bank		<u>373,292</u>	<u>927,824</u>	<u>1,301,116</u>	<u>1,468,732</u>
		380,628	927,824	1,308,452	1,479,988
<b>CREDITORS</b>					
Amounts falling due within one year	10	(13,148)	(704,305)	(717,453)	(857,268)
<b>NET CURRENT ASSETS</b>		<u>367,480</u>	<u>223,519</u>	<u>590,999</u>	<u>622,720</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>367,480</u>	<u>223,519</u>	<u>590,999</u>	<u>622,720</u>
<b>NET ASSETS</b>		<u>367,480</u>	<u>223,519</u>	<u>590,999</u>	<u>622,720</u>
<b>FUNDS</b>	11				
Unrestricted funds				367,480	397,038
Restricted funds				<u>223,519</u>	<u>225,682</u>
<b>TOTAL FUNDS</b>				<u>590,999</u>	<u>622,720</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

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 7 November 2023 and were signed on its behalf by:

N Owens - Trustee

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

**Statement of Cash Flows  
For The Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(167,986)</u>	<u>17,456</u>
Net cash (used in)/provided by operating activities		<u>(167,986)</u>	<u>17,456</u>
 <b>Cash flows from investing activities</b>			
Interest received		<u>370</u>	<u>39</u>
Net cash provided by investing activities		<u>370</u>	<u>39</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		<b>(167,616)</b>	<b>17,495</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u><b>1,468,732</b></u>	<u><b>1,451,237</b></u>
 <b>Cash and cash equivalents at the end of the reporting period</b>		<u><u><b>1,301,116</b></u></u>	<u><u><b>1,468,732</b></u></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 2023

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.23 £	31.3.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(31,721)	(87,071)
Adjustments for:		
Interest received	(370)	(39)
Decrease in debtors	3,920	19,084
(Decrease)/increase in creditors	<u>(139,815)</u>	<u>85,482</u>
Net cash (used in)/provided by operations	<u>(167,986)</u>	<u>17,456</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	<u>1,468,732</u>	<u>(167,616)</u>	<u>1,301,116</u>
	<u>1,468,732</u>	<u>(167,616)</u>	<u>1,301,116</u>
Total	<u>1,468,732</u>	<u>(167,616)</u>	<u>1,301,116</u>

The notes form part of these financial statements

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

**Notes to the Financial Statements**  
**For The Year Ended 31 March 2023**

**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 2023**

**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**

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>370</u>	<u>39</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.23	31.3.22
	Activity	£	£
Grants	Centre of Excellence	581,239	587,635
Subscriptions	Subscriptions	231,465	235,933
SCOR income	Fellowship programme	<u>21,365</u>	<u>10,968</u>
		<u>834,069</u>	<u>834,536</u>

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

	31.3.23	31.3.22
	£	£
Nippon Foundation	<u>581,209</u>	<u>587,635</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Centre of Excellence	24,439	412,204	-	412,204
NANO activities	17,175	49,089	-	66,264
Shipboard training	4,029	60,748	-	64,777
POGO activities	30,985	62,729	183,397	277,111
Fellowship programme	<u>-</u>	<u>21,365</u>	<u>-</u>	<u>21,365</u>
	<u>76,628</u>	<u>606,135</u>	<u>183,397</u>	<u>866,160</u>

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

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2023**

**5. GRANTS PAYABLE**

The total amount awarded to institutions was £440,854 (2022: £329,032), those institutions are listed below:

Alfred-Wegener Institute  
University Sains Malaysia  
Isituto Nazionale di Oceanografia e di Geofisica  
Instituto Nacional de Investigação Pesqueira  
Indian National Centre for Ocean Information Services  
Plymouth Marine Laboratory  
Ensenada Center for Scientific Research and Higher Education  
Shahjalal Univeristy of Science & Techology

Grants paid to the 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, small grant was paifor the provision of Open Access Marine Observation Devices (OpenMODS), which helps provide access to important ocean data to less developed countries.

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

Grants paid to the 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.

Grants paid to the Instituto Nacional de Investigação Pesqueira are for regional training workshops on observing the coastal and marginal seas in the western Indian Ocean.

Grants paid to the Indian National Centre for Ocean Information Services are to conduct the training programme on 'Ocean Observations to Societal Applications'.

Grants paid to the Plymouth Marine Laboratory are for participants travel and subsistence costs for Action for Sustainable Ocean Acidification Research (ASOAR).

Grants paid to the Ensenada Center for Scientific Research and Higher Education are for the Gulf of Mexico Oceanographic and Meteorological Observation Group (GMOMOG).

Grants paid to the Shahjalal University of Science & Techology are for the regional training program in Bangladesh.

The total amount awarded to individuals was £165,281 (2022: £194,297) and the number of individual beneficiaries was 51 (2022: 55).

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.

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

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2023**

**6. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
POGO activities	<u>173,632</u>	<u>1,010</u>	<u>8,755</u>	<u>183,397</u>

**7. NET INCOME/(EXPENDITURE)**

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

	31.3.23 £	31.3.22 £
Auditors' remuneration	5,408	5,091
Auditors' remuneration for non audit work	3,347	3,078
Foreign Exchange (gain)/loss	<u>(40,875)</u>	<u>9,192</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

During the year there were expenses of £6,468 paid to trustees. (2022 - nil)  
This related to 4 trustees travel expenses to attend meeting held throughout the year.

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Trade debtors	6,334	10,193
Prepayments	<u>1,002</u>	<u>1,063</u>
	<u>7,336</u>	<u>11,256</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Trade creditors	1,789	20,281
Other creditors	2,850	1,805
Accruals and deferred income	441,569	591,465
Accrued expenses	<u>271,245</u>	<u>243,717</u>
	<u>717,453</u>	<u>857,268</u>



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

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2023**

**11. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	397,038	(29,558)	367,480
<b>Restricted funds</b>			
Nippon Foundation Grant	199,840	11,357	211,197
Richard Lounsbery Foundation	<u>25,842</u>	<u>(13,520)</u>	<u>12,322</u>
	<u>225,682</u>	<u>(2,163)</u>	<u>223,519</u>
<b>TOTAL FUNDS</b>	<u>622,720</u>	<u>(31,721)</u>	<u>590,999</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	231,835	(261,393)	(29,558)
<b>Restricted funds</b>			
Nippon Foundation Grant	581,239	(569,882)	11,357
Richard Lounsbery Foundation	-	(13,520)	(13,520)
SCOR fellowship			
	<u>21,365</u>	<u>(21,365)</u>	<u>-</u>
	<u>602,604</u>	<u>(604,767)</u>	<u>(2,163)</u>
<b>TOTAL FUNDS</b>	<u>834,439</u>	<u>(866,160)</u>	<u>(31,721)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	367,198	29,840	397,038
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 2023**

**11. MOVEMENT IN FUNDS - continued**

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

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

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	367,198	282	367,480
<b>Restricted funds</b>			
Nippon Foundation Grant	273,242	(62,045)	211,197
Richard Lounsbery Foundation	<u>69,351</u>	<u>(57,029)</u>	<u>12,322</u>
	<u>342,593</u>	<u>(119,074)</u>	<u>223,519</u>
<b>TOTAL FUNDS</b>	<u>709,791</u>	<u>(118,792)</u>	<u>590,999</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 £
<b>Unrestricted funds</b>			
General fund	467,807	(467,525)	282
<b>Restricted funds</b>			
Nippon Foundation Grant	1,168,874	(1,230,919)	(62,045)
Richard Lounsbery Foundation	-	(57,029)	(57,029)
SCOR fellowship			
	<u>32,333</u>	<u>(32,333)</u>	<u>-</u>
	<u>1,201,207</u>	<u>(1,320,281)</u>	<u>(119,074)</u>
<b>TOTAL FUNDS</b>	<u>1,669,014</u>	<u>(1,787,806)</u>	<u>(118,792)</u>

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

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2023**

**11. MOVEMENT IN FUNDS - continued**

**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.

**Scientific Committee on Oceanic Research** - Activities related to the promotion of training and capacity building leading towards a global observation scheme for the oceans.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**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 £3,943 (2022: £3,918), 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 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	370	39
<b>Charitable activities</b>		
Subscriptions	231,465	235,933
SCOR income	21,365	10,968
Grants	<u>581,239</u>	<u>587,635</u>
	<u>834,069</u>	<u>834,536</u>
<b>Total incoming resources</b>	<b>834,439</b>	<b>834,575</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	934	934
Events and associated travel	35,181	45,348
Outreach materials	12,671	13,185
Website development	2,125	2,421
Project administration	66,592	50,754
Foreign exchange (gain)/loss	(40,875)	9,193
Residual grant returns	-	134,778
Grants to institutions	440,854	329,032
Grants to individuals	<u>165,281</u>	<u>194,296</u>
	<b>682,763</b>	<b>779,941</b>
<b>Support costs</b>		
<b>Management</b>		
Trustees' expenses	6,468	-
Office rent	3,943	3,918
Annual Meetings	3,991	588
Postage and stationery	272	127
Advertising	-	42
Travel	11,157	454
Staff training	458	202
Subscriptions	3,134	2,454
Contribution to key management personnel	<u>144,209</u>	<u>124,991</u>
	<b>173,632</b>	<b>132,776</b>
<b>Finance</b>		
Bank charges	1,010	760
<b>Governance costs</b>		
Auditors' remuneration	5,408	5,091
Auditors' remuneration for non audit work	<u>3,347</u>	<u>3,078</u>
	<u>8,755</u>	<u>8,169</u>
<b>Total resources expended</b>	<b><u>866,160</u></b>	<b><u>921,646</u></b>
<b>Net expenditure</b>	<b><u>(31,721)</u></b>	<b><u>(87,071)</u></b>

This page does not form part of the statutory financial statements