



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From April 1, 2022 to March 31, 2023

Charity name: Whale Wise

Charity registration number: 1194223

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the public benefit, the protection and conservation of marine mammals, in any part of the world, in particular but not exclusively by: (a) conducting scientific research of the interactions between marine mammals and human activity; and (b) engaging with the public through scientific research and education.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Scientific research: studying the interaction between marine mammal populations and human activity. Research methods include behavioural observation, aerial imagery (with unmanned aerial vehicles) and passive acoustic monitoring. Engagement: engaging the public with our research and marine conservation generally. Methods include in-person events, online events, social media, blogs and talks.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees are aware of the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	NA

Contribution made by volunteers	Para 1.38	Currently, all Whale Wise activities are run entirely by volunteers. There are no paid staff.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Scientific research: By gathering new evidence and information on the interactions between whale populations and human activities, and publishing our results, we hope to inform future conservation efforts. Progress during April 2022-March 2023: - Assessing the interaction impact of whale-watching on whale populations in North Iceland, using various methods. Data analysis complete, report writing in progress (PhD with University of Edinburgh, BA thesis with Kiel University). Acoustic research was published in a peer-reviewed journal. Initial results were shared with local companies and IceWhale (an Icelandic NGO), initiating discussions to improve vessel practices and local code of conduct. Results were presented at one conference. - Assessing the potential impact of future port development on whales in Northeast Iceland. Progress: fieldwork complete, data analysis and report writing in progress (MSc thesis with Kiel University; in order to inform port development). - Citizen science monitoring of whales in Iceland. Progress: data collection ongoing to build a comprehensive data base of whale sightings. Results presented at one conference. - Testing hydrophones for marine mammal monitoring in Southeast Scotland. Progress: fieldwork, data analysis and report writing complete (MSc thesis with University of Edinburgh). Results presented at one conference.

		• Using drones to assess whale entanglement and health impacts. Progress: fieldwork and data analysis in progress. • Assessing and recording the underwater sound of multiple UAVs. Progress: fieldwork and data analysis complete, and manuscript submitted. Results presented at two conferences. Study used to inform best future UAV practices for scientific and recreational use. Engagement: Through various methods, we have engaged (and informed) the public with marine conservation in order to promote informed decision-making and positive behavioural change. Progress during April 2022-March 2023: • Collaborated with Húsavík Whale Museum to host an ocean-based film festival in Iceland. Attendance: 70 people (to continue next year). • Worked with collaborators to create a virtual reality ocean education programme. Progress: initial programme design and creation complete, trialled in schools and museums in Iceland, Norway and Denmark (content also used in museum events in the UK). • Collaborated with Húsavík Whale Museum to create an interactive porpoise skeletal exhibit for tourists and local schoolchildren in Iceland. • Continued to maintain a Facebook group for Iceland whale sightings to stimulate interest and discussion around Icelandic marine mammals. • Regular social media posts (with increasing engagement), blog posts and educational videos. • Work featured in BBC series 'Our Changing Planet' (advanced engagement and fundraising efforts). • Presented work through public online talks and in-person events in the UK.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	This was the second year of operation for the charity. The official charity bank account for Whale Wise was opened on 1st April 2022. Income was £27,228 and expenditures were £13,202, resulting in a balance of £14,766 at the end of the period. This includes £750 held as reserves. We intend to spend approximately £12,500 on research and engagement activities through the next financial period.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Whale Wise endeavours to maintain £750 to safeguard the charity from any changes in its income, expenditure or other unforeseen circumstances. Currently, this level of funds would maintain basic charity functioning for one year (excluding research and engagement activities) and is considered sufficient to close the charity.
Amount of reserves held	Para 1.22	£750
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	No funds materially in deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Currently, the charity will continue as a going concern for the foreseeable future and there are no uncertainties. Sufficient reserves are held and a fundraising plan is in place.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Funds were received from several sources, including: - Grants (small private grants) - Private donations: direct to bank account, through PayPal and through a crowdfunding campaign - Gift Aid - Merchandise sales - Services (payment for video footage)
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	We have identified one primary risk to the charity: <i>1. Fundraising</i> The majority of funds were obtained from private donations, such that income was dominated by a single income stream. To

		reduce reliance on a single type of income stream, we aim to diversify fundraising to include crowdfunding, grants and possibly corporate partners. This work is already underway and will continue, with several grant applications and a crowdfunding campaign. COVID-19 is no longer considered a major risk to the successful delivery of charity objectives.
Other		

Structure, Governance and Management

Description of charity's trusts:			
Type of governing document (trust deed, royal charter)	Para 1.25	CIO constitution	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are appointed by the board of trustees by a majority vote, based on skills and experience. Trustees may serve for a minimum of one year.	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Newly appointed trustees receive a copy of the governing document (specifying their legal obligations under charity law), and a summary of recent and current charity activities. They also meet the other trustees and the management team.	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The board of trustees meets twice a year to review charity performance and structure, and approve major plans for the following six months.	
Relationship with any related parties	Para 1.51	No subsidiaries or other related parties.	
Other			

Reference and Administrative details

Charity name	Whale Wise	
Other name the charity uses		
Registered charity number	1194223	
Charity's principal address	The Hayes Horton Swansea SA3 1LB	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ms Natalie Barefoot		2021-2023	
2	Mr Garðar Þróstur Einarsson		2021-2023	
3	Dr Michelle Fournet		2021-2023	
4	Ms Eva Björk Káradóttir		2021-2023	
5	Mr Ronald Mackie		2021-2023	
6	Ms Eva Prendergast		2021-2023	
7				
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10				
11				
12				
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15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	No funds held as custodian trustees	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Natalie Barefoot	
Position (eg Secretary, Chair, etc)	President (Chair)	
Date	1st September 2023	



Charity Name WHALE WISE	No (if any) 1194223
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Receipts and payments accounts

CC16a

For the period from	Period start date 1st April 2022	To	Period end date 31st March 2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants	1,750	-	-	1,750	-
Private donations	21,952	-	-	21,952	-
Merchandise sales	437	-	-	437	-
Gift Aid	2,281	-	-	2,281	-
Services payment (media)	808	-	-	808	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	27,228	-	-	27,228	-
A2 Asset and investment sales, (see table).					
		-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	27,228	-	-	27,228	-
A3 Payments					
Payments Relating Directly to Charitable Activities: local + international travel (research)	4,589	-	-	4,589	-
Payments Relating Directly to Charitable Activities: equipment + consumables (research + engagement)	3,615	-	-	3,615	-
Payments Relating Directly to Charitable Activities: volunteer living costs (research)	4,025	-	-	4,025	-
Governance Costs: overheads + administration	685	-	-	685	-
Fundraising costs	288	-	-	288	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	13,202	-	-	13,202	-
A4 Asset and investment purchases. (see table)					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	13,202	-	-	13,202	-
Net of receipts/(payments)	14,026	-	-	14,026	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	750	-	-	750	-
Cash funds this year end	14,776	-	-	14,776	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Unrestricted funds to cover 2023/24 research, engagement and overhead costs	14,026	-	-
	Funds retained as reserves	750	-	-
		-	-	-
	Total cash funds	14,776	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Natalie Barefoot (Treasurer)	1st Sept. 2023	

Supplementary information about the location of cash funds

During the previous Accounts period (2021-22), Whale Wise did not have a dedicated charity bank account. Therefore, transactions took place through the personal bank account of a Whale Wise volunteer representative (Thomas Grove, Barclay's Bank). At the end of this period, a net amount of +£750 dedicated to Whale Wise remained in this bank account.

At the beginning of the Accounts period to which this report pertains (2022-23), a dedicated charity bank account was set up for Whale Wise (Metro Bank) and all transactions related to the charity's activities took place through this bank account. However, the funds from the 2021-22 period (in the personal bank account) were not transferred to the charity bank account during the 2022-23 period. As a result, at the end of this period (March 31st, 2023), Whale Wise cash funds resided in two accounts:

1. £14,026 in charity bank account (Metro Bank), which is exactly the difference between receipts and payments during the 2022-23 Accounts period
2. £750 in the personal account of a volunteer representative (Thomas Grove, Barclay's Bank), which is equal to the funds remaining at the end of the 2021-22 Accounts period

The fact that £750 was not transferred from the personal account into the charity account was a mistake. To rectify this, £750 was transferred from the personal account into the charity account on April 17th, 2023. This transfer will not be included in Section A1 of the Accounts during the 2023-24 period (Receipts); rather, this will form part of 'A6 cash funds remaining last year end', which will be £14,776 remaining from the 2022-23 period.



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Whale Wise

On accounts for the year
ended

31/03/2023

Charity no
(if any)

1194223

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended **31/03/2023**

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation
of the accounts in accordance with the requirements of the Charities Act
2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out
under section 145 of the 2011 Act and in carrying out my examination, I
have followed the applicable Directions given by the Charity Commission
under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have
come to my attention (~~other than that disclosed below~~) in connection with
the examination which gives me cause to believe that in, any material
respect:

- accounting records were not kept in accordance with section 130 of
the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection
with the examination to which attention should be drawn in order to enable a
proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

CTonge

Date:

19/11/2023

Name:

Charlotte Tonge

Relevant professional
qualification(s) or body
(if any):

Chartered accountant with ACCA, professional membership number
1393676

Address:

The Croft

Horton

Swansea, SA3 1LQ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



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CC16a

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