

Charity registration number: 1194223

Whale Wise

Trustees' Annual Report

for the period **01 April 2023 to 31 March 2024**



Reference and Administrative Details

Charity name Whale Wise

Registered charity number 1194223

The charity is incorporated in England and Wales.

Principal address The Hayes
Horton
Swansea
SA3 1LB

Trustees Dr Michelle Fournet (Chair)
Natalie Barefoot (Treasurer)
Eva Björk Káradóttir
Eva Prendergast

Whale Wise has no corporate trustees, and no trustees hold title to property belonging to the charity. No funds are held as custodian trustees on behalf of others.

Trustees' Report 2023–24

OBJECTIVES AND ACTIVITIES

The trustees are aware of the guidance issued by the Charity Commission on public benefit.

Summary of charitable purposes (as in governing document)

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 main activities in relation to those purposes

To advance marine mammal conservation, we conduct scientific research and engagement activities, primarily in the UK and Iceland.

- **Scientific research.** We study the interactions between marine mammal populations and human activity to inform appropriate conservation methods. Our research takes place as a series of discrete but connected projects, each focused on one or more research questions pertaining to marine mammal conservation. We use a variety of research methods, including (but not limited to) aerial imagery (via unoccupied aerial vehicles), passive acoustic monitoring, behavioural observation and citizen science. All research projects are in collaboration with local and academic partners, and often involve student projects (e.g., bachelor's and master's theses).

- **Engagement.** We engage the public with our research and marine conservation generally. We endeavour to publish our scientific findings in peer-reviewed academic journals and present at conferences to share with the academic community. For specific stakeholders related to our research, we hold online and in-person meetings to discuss our research plans and the implications of our findings. For the general public, we run in-person and online events, including webinars, film festivals and beach cleans, as well as school talks. We also maintain a website, social media accounts and a regular online blog.

Contribution by volunteers

Currently, all Whale Wise activities are run entirely by volunteers and students; there are no paid staff. We are currently a team of 11 volunteers, excluding the board of trustees.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

- **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. During the period April 2023 – March 2024, we have made progress across several research projects.

Since 2018, we have studied the potential impacts of whale-watching activities on humpback whales in north Iceland. This formed the basis of a PhD thesis for Thomas Grove (co-director) at the University of Edinburgh, which was completed in November 2023, in collaboration with the University of Iceland. This thesis will soon be available on the University of Edinburgh's website and we are now in the process of publishing this thesis in peer-reviewed journals. Results were also shared with the Icelandic Whale Watching Association, IceWhale, and we hope to change the national whale-watching code of conduct based on our results. This research was also extended by a master's thesis by Josie Greenston (co-supervised by Thomas Grove), completed in 2023 in collaboration with the University of Iceland, which assessed the potential of using vessel positional data to map whale-watching activity in Skjálfandi Bay, Iceland. This thesis was presented as a poster at the annual meeting of the Marine Alliance for Science and Technology for Scotland (Glasgow).

Meanwhile, in June 2023 we published the results of a study on the underwater noise of drones (unoccupied aerial vehicles) in the Journal of the Acoustical Society of America (JASA), entitled "Underwater sound of three unoccupied aerial vehicles at varying altitudes and horizontal distances" (<https://doi.org/10.1121/10.0019805>). Conducted in collaboration with the University of Iceland and Sound Science Research Collective, we demonstrated that different drone models produced different levels of underwater sound, and that horizontal distance has a greater impact on the underwater sound of drones than vertical distance. These results can inform responsible drone practices around aquatic animals; we have produced draft recommendations based on our results, which we plan to share with the public in 2024.

One of our most important research projects is an assessment of cetacean occurrence and habitat use in Finnaþjörður, northeast Iceland, at the site of a planned future port construction. Using acoustic recordings from a year-long hydrophone deployment (2021–22), Research Officer Amelie Laute performed a soundscape analysis of the area for her master's thesis with Kiel University. The aim was to determine the primary sources of sound in the area, the acoustic occurrence of cetacean species and the potential future impacts of the port on underwater sound. Results were presented at the 2024 Ocean Science Meeting (New Orleans, USA), and we plan to publish this work in 2024.

Since 2022, our main focus for data collection has been 'Scars from Above', a collaborative effort to use drones to better understand entanglement in fishing gear as a population threat to humpback whales. We ran a highly successful research field season in 2023, collecting aerial images of 130 whales. We are now in the process of processing these data to perform photo-identification, analyse scarring patterns and measure body condition. We will run our final field season for the project in 2024.

A core part of our research involves citizen science, working alongside local residents and anyone else who sees and cares about cetaceans to better characterise their distribution around Iceland. In 2020, we established a Facebook group called '[Íslenskir Hvalir / Iceland Whale Sightings](#)' to collect cetacean sightings around Iceland. The group numbered nearly 4,000 members as of March 2024, with steady growth each week, and we have collected more than 2,000 sightings.

- **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.

In 2023–24, we continued our longstanding collaboration with Húsavík Whale Museum in Iceland. We co-hosted the 3rd annual edition of Ocean Films Húsavík, a film festival showcasing ocean-themed films from around the world. The festival was held in-person at the whale museum, with an estimated 100 people in attendance over two evenings. For the first year, the festival was also available to watch online. Furthermore, an exhibit based on the skeleton of a harbour porpoise and its fatal bycatch in an Icelandic gillnet was put on public display at the whale museum, where visitors can learn about her life and sad demise. We also trialled a new initiative called 'Whales on the Go'. We often conduct land-based research in Iceland close to roads, providing an ideal opportunity to engage passersby with our research and whales generally. We spoke with over 50 local residents and tourists in 2023, and we hope to increase those numbers in 2024.

Beyond organised events, we continued to maintain our website, social media and online blog, with contributions from various team members. A major revamp of the website was published in early 2024.

FINANCIAL REVIEW

Review of financial position at the end of the period

The 2023–24 period represents our third year of operation as a charity, with increases by both income and expenditure. Through our charity bank account, total income was £33,481 and total expenditure was £15,153. Our balance at the end of the period was £33,104, which includes £1,000 held as reserves. We are especially grateful for an unrestricted £25,000 donation from The Generations Foundation, to allow the charity to expand its conservation impact and fundraising capacity. We intend to spend approximately £30,000 on research and engagement activities, as well as core charity running costs, through the next financial period.

Whale Wise has no funds materially in deficit.

Reserves policy

Whale Wise endeavours to maintain £1,000 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

£1,000

Uncertainties about the charity as a going concern

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.

Charity's principal sources of funding

Funds were received from several sources, including:

- Grants from trusts and foundations (£5,420)
- Private donations (£26,009)
- Merchandise sales (£2,052)

Gift Aid pertaining to donations from UK taxpayers in the 2023–24 period will be requested from HMRC later in 2024.

Principal risks facing the charity

The primary risk to the charity is fundraising. The majority of funds were obtained as non-recurring private donations and grants. To reduce reliance on these unpredictable income streams, we aim to diversify our fundraising (e.g., to include corporate partners) and to develop a larger base of monthly donors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing instrument

Whale Wise was established as a charitable incorporated organisation (CIO) on April 22nd, 2022, under a constitution governing document.

Trustee selection methods

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.

Induction and training of trustees

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.

Organisational structure

The board of trustees meets twice a year to review charity performance and structure, and approve major plans for the following six months.

DECLARATIONS

The annual report was approved by the Trustees on 26 November 2024 and is signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'Natalie Barefoot', written in a cursive style.

Natalie Barefoot

Trustee

A handwritten signature in dark ink, appearing to read 'Eva Björk Káradóttir', written in a cursive style.

Eva Björk Káradóttir

Trustee



Receipts and payments accounts

CC16a

For the period from	Period start date 1st April 2023	To	Period end date 31st March 2024
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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	-	5,420	-	5,420	-
Private donations	26,009	-	-	26,009	-
Merchandise sales	2,052	-	-	2,052	-
Gift Aid	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	28,061	5,420	-	33,481	-
A2 Asset and investment sales, (see table).					
		-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	28,061	5,420	-	33,481	-
A3 Payments					
Payments Relating Directly to Charitable Activities: local + international travel (research)	2,898	2,261	-	5,159	-
Payments Relating Directly to Charitable Activities: equipment + consumables (research + engagement)	2,535	882	-	3,417	-
Payments Relating Directly to Charitable Activities: volunteer living costs (research)	3,523	1,619	-	5,142	-
Payments Relating Directly to Charitable Activities: miscellaneous research costs	332	-	-	332	
Governance Costs: overheads + administration	1,105	-	-	1,105	-
Fundraising costs	-	-	-	-	-
	-	-	-	-	-
Sub total	10,391	4,762	-	15,153	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	10,391	4,762	-	15,153	-
Net of receipts/(payments)	17,670	658	-	18,328	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	14,776	-	-	14,776	-
Cash funds this year end	32,446	658	-	33,104	-

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	Funds to cover 2024/25 research, engagement and overhead costs	31,696	658	-
	Funds retained as reserves	750	-	-
		-	-	-
	Total cash funds	32,446	658	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
		-	-	-
		-	-	-
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 asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Natalie Barefoot (Treasurer)	23/05/2024	



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Whale Wise

On accounts for the year
ended

31/03/2024

Charity no
(if any)

1194223

Set out on pages

(Examiner 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 31/03/2024

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:

C Tonge

Date: 03/06/2024

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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			-	
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