

Charity registration number: 1194223

Whale Wise

Trustees' Annual Report

for the period **01 April 2024 to 31 March 2025**



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	Rebecca Douglas (Chair) Helen Mitcheson (Treasurer) Valentina DaCosta Jaramillo Elisabeth Quirin Denise Risch Laura Wells Rebekka Þórsdóttir Abigail Robinson

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 2024–25

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 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 presentations and workshops, 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 15 volunteers, excluding the board of trustees.

ACHIEVEMENTS AND PERFORMANCE

Scientific research

By gathering new evidence and information on the interactions between whale populations and human activities, and publishing our results, we aim to inform future conservation efforts. During the period April 2024 – March 2025, we have made progress across several research projects and conducted 240 hours of data collection.

Whales & Sounds of Finnaþjörður: In December 2024 we published the results of a study assessing the underwater soundscape in Northeast Iceland in Marine Pollution Bulletin, entitled “Characterizing the underwater soundscape at the site of a proposed port in northeast Iceland (<https://doi.org/10.1016/j.marpolbul.2024.117072>). Conducted in collaboration with the universities of Kiel, New Hampshire and Aarhus, we demonstrated that this marine region currently has low levels of human noise pollution and could be sensitive to a planned port construction in Finnaþjörður. This publication also provides the first formal evidence of coastal whale occurrence in the region. The publication forms part of our ongoing efforts to inform responsible development of the region. To extend this research, we deployed a hydrophone in July 2024 for one year and performed the region’s first dedicated coastal cetacean sighting surveys during summer 2024 (June–July) and winter 2025 (January–February).

Whale-watching impacts: During 2018–2023, we studied the potential impacts of whale-watching activities on humpback whales in north Iceland. Results were shared with the Icelandic Whale Watching Association, IceWhale, who developed and maintain the code of conduct for whale-watching vessels in Iceland. During 2024–25, we have continued discussions with IceWhale and we plan to change the national whale-watching code of conduct based on our results.

Aerial imagery: Since 2022, our primary focus for data collection has involved aerial imagery of humpback whales using unoccupied aerial vehicles (drones). This monitoring continued in 2024–2025, with an ongoing focus on the Westfjords, a critically understudied region in Northwest Iceland. We ran our most successful research field season in 2024, collecting aerial images of at least 170 humpback whales. We additionally collected the first winter images in the region to understand how whales use this habitat throughout the year and inform holistic coastal management. Processing and analysis pertaining to these images are ongoing, particularly for the collaborative ‘Scars from Above’ to better understand entanglement in fishing gear as a population threat to humpback whales. We aim to finish analysis and begin publishing results in 2026.

Whales of Ísafjarðardjúp: In the Westfjords, we also started and lead the first whale monitoring programme in Ísafjarðardjúp (the largest fjord system) – an area with rapidly expanding human activity – to characterise whale occurrence, habitat use and population threats. Whale-watching companies are critical to this monitoring, offering opportunistic platforms for data collection. To achieve this, two students from the University Centre of the Westfjords (supervised by Whale Wise volunteers) completed theses investigating whale distribution and sighting patterns. We aim to publish these results in peer review in 2026. Further, by April 2025 these sightings data were being used to support proposals for a whale sanctuary in the region, which would protect cetaceans from industrial whaling.

Community science: 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 7,000 members as of March 2025, with steady growth each week, and we have collected more than 2,500 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 2024–25, we continued our longstanding collaboration with Húsavík Whale Museum. We co-hosted the 4th 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. Furthermore, an exhibit based on the skeleton of a harbour porpoise and its fatal bycatch in an Icelandic gillnet remains on public display at the whale museum, where visitors can learn about her life and sad demise. We also continued our 'Whales on the Go' initiative: during land-based research in Iceland, we engaged passersby with our research and whales generally. We spoke with over 150 local residents and tourists in 2024 and hope to continue increasing those numbers in the future.

In summer 2024, whale-watching vessels offered a platform for regular public engagement. Master's students from the University Centre of the Westfjords joined Whale Wise as volunteers and shared our work to passengers during data collection trips.

More generally, organised talks and workshops were an important part of our engagement during this period. These included:

- Workshops for three primary schools in England and Wales
- An evening talk for the National Coastwatch Institute, Rhossili branch (South Wales)
- Two public talks at the University Centre of the Westfjords (Ísafjörður, Iceland) about local whale research and conservation

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 late 2024.

FINANCIAL REVIEW

Review of financial position at the end of the period

During this financial period (2024–25), both income and expenditure increased for Whale Wise. Total income was £38,892 and total expenditure was £29,588. Our balance at the end of the period was £43,932, 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 continue expanding its conservation impact and fundraising capacity. We intend to spend approximately £40,000 on research and engagement activities, as well as fundraising 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 (£32,568)
- Private donations (£5,781)
- Merchandise sales (£543)

Private donations were diversified through the introduction of adopt-a-whale and monthly donor ('Friends of Whale Wise') initiatives, which we plan to continue growing in the coming years. Gift Aid pertaining to donations from UK taxpayers in the 2024–25 period will be requested from HMRC in 2026.

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 continue diversifying 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 29 January 2026 and is signed on its behalf by:

A handwritten signature in black ink that reads "Rebecca Douglas". The signature is written in a cursive style with a large, stylized 'R' and 'D'.

Rebecca Douglas

Chair (President)

A handwritten signature in brown ink that reads "Helen Mitcheson". The signature is written in a cursive style with a large, stylized 'H' and 'M'.

Helen Mitcheson

Treasurer



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 2024	To	Period end date 31st March 2025
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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	25,000	7,568	-	32,568	5,420
Private donations	5,781	-	-	5,781	27,534
Merchandise sales	543	-	-	543	2,052
Gift Aid	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	31,324	7,568	-	38,892	35,006
A2 Asset and investment sales, (see table).					
		-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	31,324	7,568	-	38,892	35,006
A3 Payments					
Payments Relating Directly to Charitable Activities: equipment + consumables (research + engagement)	4,772	4,301	-	9,072	3,417
Payments Relating Directly to Charitable Activities: volunteer living costs (research)	5,146	1,379	-	6,525	5,142
Payments Relating Directly to Charitable Activities: local + international travel (research)	7,353	667	-	8,019	5,159
Payments Relating Directly to Charitable Activities: scientific conference participation	1,718			1,718	-
Payments Relating Directly to Charitable Activities: miscellaneous research costs	569	890	-	1,459	332
Governance Costs: overheads + administration	1,791	121	-	1,912	1,105
Fundraising costs	882	-	-	882	-
	-	-	-	-	-
Sub total	22,231	7,357	-	29,588	15,153
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	22,231	7,357	-	29,588	15,153
Net of receipts/(payments)	9,093	211	-	9,304	19,853
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	33,971	658	-	34,629	14,776
Cash funds this year end	43,064	868	-	43,932	34,629

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 2025/26 research, engagement and overhead costs	42,064	868	-
	Funds retained as reserves	1,000	-	-
		-	-	-
	Total cash funds	43,064	868	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
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
	<i>Helen Mitcheson</i>	Helen Mitcheson (treasurer)		28/01/2026

NOTES:

During the year, we identified income received via PayPal in the previous financial period which had not been included in the accounts for that year, all under the category of 'private donations'. The opening balance of unrestricted funds has therefore been adjusted to reflect this income. Specifically, the opening unrestricted funds for 2024-25 (£33,970.98) are £1,524.96 higher than the closing unrestricted funds for 2023-24 (£32,446.02)



Charity Name WHALE WISE	No (if any) 1194223
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		-	-	-
	Total cash funds	43,064	868	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
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		-	-	-
		-	-	-
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)
			-	-
			-	-
			-	-
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			-	
			-	
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Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Whale Wise

**On accounts for the year
ended**

31/03/2025

**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 DD / MM / YYYY.

**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:

29/01/2026

Name:

Charlotte Louise Tonge

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

ACCA Chartered Accountant
Professional membership number 1393676

Address:

The Croft
Horton, Swansea
SA3 1LQ

Only complete if the examiner needs to highlight matters of concern (see CC2).
Independent examination of charity accounts: directions and guidance to
examiners.

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