

Cetacean Research & Rescue Unit (Crru)

Scotland · Charity number SC035473

Details

Status	Active
Legal form	Unincorporated association
Registered	2004-03-09
Register	View on the OSCR register

Contact

Address	48 Seatown Gardenstown Banff Aberdeenshire AB45 3YQ
Website	https://crru.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of environmental protection or improvement', 'the advancement of animal welfare', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The charity is dedicated to the protection of whales and dolphins through a multidisciplinary approach of scientific research, emergency rescue, and environmental education.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'Other defined groups', 'Other charities or voluntary bodies'

Objectives: The aims and objects of the charity shall be: a) to protect and conserve cetaceans (whales, dolphins and porpoises) and other marine life for the public benefit, through scientific investigation, environmental education, and the provision of professional veterinary assistance to sick, stranded and injured marine animals. b) to undertake relevant research in relation to cetaceans and other marine wildlife and to disseminate the useful results of such research. and c) to advance the education of the public in relation to marine wildlife and marine conservation, particularly in Scotland.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£129,023	£92,739	-	0
2024-10-31	£176,419	£111,956	-	0
2023-10-31	£80,493	£69,413	-	0
2022-10-31	£27,502	£31,689	-	0
2021-10-31	£37,189	£38,827	-	0
2020-10-31	£72,422	£67,730	-	0

Accounts

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	11	2024	To	31	10	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Cetacean Research & Rescue Unit
CRRU
SC035473
48 Seatown
Gardenstown
Banff
Aberdeenshire
Postcode AB45 3YQ

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr K Robinson	Chair		
2	Ms E Stroud			
3	Mrs R Campbell Wilson			
4	Ms E Spinou			
5	Mr R Atkinson			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Trust deed/constitution adopted 29 March 2004.

Trustee recruitment and appointment

New trustees are appointed by invitation from people who are willing and able to stand for appointment, and who, in the opinion of the existing or continuing trustees, are sympathetic to the objectives of the trust and its trustees.

Objectives and activities

Charitable purposes

To protect and conserve cetaceans (whales, dolphins and porpoises) and other marine life for the public benefit, through scientific investigation, environmental education and the provision of professional veterinary assistance to sick, stranded and injured animals.

Summary of the main activities in relation to these objects

To undertake relevant research in relation to cetaceans and other marine wildlife and to disseminate the useful results of such research; to advance the education of the public in relation to marine wildlife and marine conservation, particularly in Scotland.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The charity published a number of prominent scientific publications in 2024/25 (listed at <https://crru.org.uk/research/publications>). Keynote talks were made at several public venues and at international conferences, and internships were provided during the summer of 2025 for 35 trainees/students who participated in the CRRU summer research programme. In addition, 4 university project dissertations were supported.

Grant funding in support of the charity's marine research, education and rescue work was gratefully received from: the John Lewis Partnership Nature Fund, John Swire 1989 Charitable Trust, Scotmid Coop Community Connect, Marjorie Coote Animal Charity Trust, GC Gibson Charitable Trust, Conundrum Charitable Trust, Garfield Weston Foundation, Stafford Trust, Animal Rescue Foundation, Animal Friends Pet Insurance, Whirlwind Charitable Trust, Prism Charitable Trust, King Charles III Charitable Fund, Sea Changers, Animal Defence Trust, Orcome Trust, Robert Clutterbuck Trust, Animal Defence Trust, Thistledown Trust, and the Thistledown Trust.

Financial review

Brief statement of the charity's policy on reserves

Sufficient financial reserves may be used to fund current and future activities. Reserves are held to cover for cash flow fluctuations, to provide for unforeseen costs, to provide for a buffer against a fall in income, and to enable the charity to take advantage of unforeseen opportunities. CRRU's objective is to maintain an appropriate level of reserves to keep pace with the development of the organisation, with regular reviews being performed of both the reserves policy itself and the level of reserves held.

Details of any deficit

Donated facilities and services (if any)

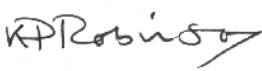
APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ms E Stroud	Dr K P Robinson
Position (e.g. Chair)	Trustee	Chair
Date	06/06/2026	31/05/2026

Accounts

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	11	2023	To	31	10	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Cetacean Research & Rescue Unit
CRRU
SC035473

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to sign (if any)
1			
2			
3			
4			
5			
6			
7			
8			
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12			
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19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

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New trustees are appointed by invitation from people who are willing and able to stand for appointment, and who, in the opinion of the existing or continuing trustees, are sympathetic to the objectives of the trust and its trustees.

Objectives and activities

Charitable purposes

To protect and conserve cetaceans (whales, dolphins and porpoises) and other marine life for the public benefit, through scientific investigation, environmental education and the provision of professional veterinary assistance to sick, stranded and injured animals.

Summary of the main activities in relation to these objects

To undertake relevant research in relation to cetaceans and other marine wildlife and to disseminate the useful results of such research; to advance the education of the public in relation to marine wildlife and marine conservation, particularly in Scotland.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The charity published a number of prominent scientific publications in 023/2024 (listed at <https://crru.org.uk/research/publications>). Keynote talks were made at several public venues and at international conferences in Sicily and Australia. Internships were provided during the summer of 2024 for 37 trainees/students who participated in the CRRU summer research programme and 3 university project dissertations were supported.

Grant funding in support of the charity's marine research, education and rescue work was gratefully received from: the John Lewis Partnership Nature Fund, LUSH Charity Pot, the Michael & Shirley Hunt Charitable Trust, Betty Phillips Charitable Trust, Animal Charity Trust, Orcome Trust, Animal Rescue Foundation, Animal Friends Pet Insurance, Martin Mills Wildlife Maintenance Trust, Carmela and Ronnie Pignatelli Foundation, Garfield Weston Foundation, Whirlwind Charitable Trust, Hugh Fraser Foundation, Jean Sainsbury Animal Welfare Trust, Sylvia Aitken's Charitable Trust, D'Oyly Carte Charitable Trust, Robert Barr Charitable Trust, Aberbrothock Skea Trust, Britford Bridge Trust, King Charles III Charitable Fund, Sea Changers, Marchig Animal Welfare Trust, Matthew Good Foundation, Animal Defence Trust, Beryl Evetts and Robert Luff Animal Welfare Trust Ltd, Gordon Fraser Charitable Trust, Animal Defence Trust, Stafford Trust, Thistledown Trust, SPAR Community Cashback and Scotmid Community Fund.

Funding was provided for the purchase of a static caravan unit, for full outfitting and supply of a 2nd boat for the charity, a new digital camera, towards ongoing research studies with coastal minke whales in northeast Scotland, to fund a PhD study, for rescue/veterinary supplies and equipment, for vehicle repairs and upgrades (boats and Land Rovers), for funded training placements for 4 young people suffering from hardship, and for new windows, doors and heaters for the CRRU office.

Financial review

Brief statement of the charity's policy on reserves

Sufficient financial reserves may be used to fund current and future activities. Reserves are held to cover for cash flow fluctuations, to provide for unforeseen costs, to provide for a buffer against a fall in income, and to enable the charity to take advantage of unforeseen opportunities. CRRU's objective is to maintain an appropriate level of reserves to keep pace with the development of the organisation, with regular reviews being performed of both the reserves policy itself and the level of reserves held.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

During the accounting period 1 Nov 2023 to 31 Oct 2024, CRRU Trustee [REDACTED] provided a series of JNCC-accredited Marine Mammal Observer Training Courses on behalf of CRRU for which payments were made to him as compensation for the delivery of said services. These payments were regarded by the charity's trustees as "reasonable" under the Charities and Trustee Investment (Scotland) Act 2005, under the circumstances that the payments were made as compensation/expenses for the delivery of the courses.

Before entering into this agreement, the charity's trustees were satisfied that it was in the interests of the charity for this service to be provided by [REDACTED]. Referring to the CRRU charity's adopted constitution, the trustees note that there is no provision which expressly prohibits any service provider, including any member of the charity, from receiving adequate compensation/reimbursement in this respect, but an agreement was made that the maximum amount paid per service provider would not exceed £6,000 per annum.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	[REDACTED]	
Full name(s)		
Position (e.g. Chair)	Trustee	Chair
Date	18/12/2024	18/12/2024

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	CETACEAN RESEARCH AND RESCUE UNIT						
Registered charity number	SC035473							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	11	2023		31	10	2024	
Set out on pages	1-6						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.							
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention - which gives me reasonable cause to believe that in any material respect the requirements: - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed**:	[Redacted Signature]			Date:	17 December 2024			
Name:	[Redacted Name]							
Relevant professional qualification(s) or body (if any):	FELLOW OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES							
Address:	ALPHA BUSINESS SERVICES LIMITED INVEREBRIE ELLON AB41 8PX							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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

CETACEAN RESEARCH AND RESCUE UNIT

SC035473



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2023		31	10	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	17,469				17,469	2,562
Legacies					-	
Grants	55,742	93,347			149,089	72,242
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	4,911				4,911	1,269
Gift Aid					-	1,410
Loan Repaid	2,500				2,500	960
A1 Sub total	80,622	93,347	-	-	173,969	78,443
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	2,450				2,450	2,050
Proceeds from sale of investments					-	
A2 Sub total	2,450	-	-	-	2,450	2,050
Total receipts	83,072	93,347	-	-	176,419	80,493
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	63,106	40,560			103,666	60,218
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	1,440				1,440	2,400
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
Loan Repaid	6,850				6,850	6,795
A3 Sub total	71,396	40,560	-	-	111,956	69,413
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	17,999	47,817			65,816	
Purchase of investments					-	
A4 Sub total	17,999	47,817	-	-	65,816	-
Total payments	89,395	88,377	-	-	177,772	69,413
Net receipts / (payments)	(6,323)	4,970	-	-	(1,353)	11,080
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(6,323)	4,970	-	-	(1,353)	11,080

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	(50,460)	62,632			12,172	1,092
	Surplus / (deficit) shown on receipts and payments account	(6,323)	4,970			(1,353)	11,080
						-	
						-	
	Cash and bank balances at end of year	(56,783)	67,602	-	-	10,819	12,172
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accrued Independent Examiner Fees		1,200	1,300
	Loan		785	5,135
		Total	1,985	6,435

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

17/12/24

19/12/24

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

UNRESTRICTED FUNDS MAY BE USED IN ACCORDANCE WITH THE ORGANISATION'S CHARITABLE OBJECTIVES AT THE DISCRETION OF THE TRUSTEES. RESTRICTED FUNDS MAY 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.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

Authority under which paid

C3b Trustee remuneration - details

Authority under which paid	£
- PAYMENTS FOR DELIVERY OF TRAINING COURSES	5,547

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£
- TRAVEL EXPENSES	1	222
- POSTAGE AND STATIONERY EXPENSES	1	129

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

CETACEAN RESEARCH AND RESCUE UNIT

SC035473

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
DONATIONS	17,469				17,469	2,562
					-	
					-	
					-	
Total	17,469	-	-	-	17,469	2,562

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
THE BIG GIVE			-	10,063
THE JOHN LEWIS FOUNDATION NATURE		30,000	30,000	
BETTY PHILLIPS CHARITABLE TRUST		15,000	15,000	
LUSH CHARITY POT		10,000	10,000	
GRANTS UNDER £10,000 EACH	55,742	38,347	94,089	62,179
Total	55,742	93,347	149,089	72,242

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
MEMBERSHIP SUBSCRIPTIONS	376				376	522
DELIVERY OF TRAINING COURSES	4,535				4,535	
OTHER					-	747
					-	
					-	
					-	
					-	
Total	4,911	-	-	-	4,911	1,269

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
OFFICE EXPENSES	5,387	2,437			7,824	14,092
MOTOR COSTS (REPAIRS AND FUEL)	5,843	2,920			8,763	6,984
BOAT COSTS (EQUIPMENT, REPAIRS AND FUEL)	3,067	6,159			9,226	7,298
FINANCE COSTS	78				78	55
EQUIPMENT AND SUPPLIES	24,547	28,823			53,370	24,096
ADVERTISING	8,095	221			8,316	7,693
DELIVERY OF TRAINING COURSES	5,769				5,769	
UTILITIES	4,095				4,095	
RENT	6,225				6,225	
					-	
					-	
Total	63,106	40,560	-	-	103,666	60,218

SC035473

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	17,469				17,469	2,562
Legacies					-	
Grants	55,742				55,742	57,613
Receipts from fundraising activities					-	
Gross trading receipts					-	
Gift Aid					-	1,410
Loan Repayment	2,500				2,500	960
Gross receipts from other charitable activities	4,911				4,911	1,269
Sub total	80,622	-	-	-	80,622	63,814
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	2,450				2,450	2,050
Proceeds from sale of investments					-	
Sub total	2,450	-	-	-	2,450	2,050
Total receipts	83,072	-	-	-	83,072	65,864
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	63,106				63,106	60,218
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	1,440				1,440	2,400
Preparation of annual accounts					-	
Legal costs					-	
Loan Repaid	6,850				6,850	6,795
Sub total	71,396	-	-	-	71,396	69,413
Payments relating to asset and investment movements						
Purchases of fixed assets	17,999				17,999	
Purchase of investments					-	
Sub total	17,999	-	-	-	17,999	-
Total payments	89,395	-	-	-	89,395	69,413
Net receipts / (payments)	(6,323)	-	-	-	(6,323)	(3,549)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(6,323)	-	-	-	(6,323)	(3,549)

Nature and purpose of funds

CETACEAN RESEARCH AND RESCUE UNIT

SC035473

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	93,347				93,347	14,629
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	93,347	-	-	-	93,347	14,629
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	93,347	-	-	-	93,347	14,629
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	40,560				40,560	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	40,560	-	-	-	40,560	-
Payments relating to asset and investment movements						
Purchases of fixed assets	47,817				47,817	
Purchase of investments					-	
Sub total	47,817	-	-	-	47,817	-
Total payments	88,377	-	-	-	88,377	-
Net receipts / (payments)	4,970	-	-	-	4,970	14,629
Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,970	-	-	-	4,970	14,629

Nature and purpose of funds

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