

Company registration number: 02671621

Charity registration number: 1013002

# Sea Watch Foundation - The Cetacean Monitoring Unit

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Andrews & O'Shea Ltd  
XL House  
Mill Court  
Spindle Way  
Crawley  
West Sussex  
RH10 1TT

# **Sea Watch Foundation - The Cetacean Monitoring Unit**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 27

# Sea Watch Foundation - The Cetacean Monitoring Unit

## Reference and Administrative Details

<b>Trustees</b>	Mr C D Speedie - Environmental Consultant (Chair) Mr A N Osborn - Solicitor Prof G J Pierce - Marine Biologist Prof J R Turner - University Lecturer Mr C M Miller - IT Consultant Ms K-M Davidson - Communications Officer Ms C M Ching - School Business Manager (resigned 18 December 2021) Dr J R Boran - University Research Development & Zoologist (retired) (appointed 18 December 2021) Ms H Parkinson - Pensions Communications Consultant (retired) (appointed 18 December 2021) Mr G Boyer - Training Consultant (appointed 18 December 2021)
<b>Secretary</b>	Dr P G H Evans
<b>Principal Office</b>	Ewyn y Don Bull Bay Amlwch Anglesey LL68 9SD
<b>Registered Office</b>	XL House Mill Court Spindle Way Crawley West Sussex RH10 1TT  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	02671621
<b>Charity Registration Number</b>	1013002
<b>Bankers</b>	Lloyds Bank plc North Street Brighton East Sussex BX1 1LT
<b>Independent Examiner</b>	Andrews & O'Shea Ltd XL House Mill Court Spindle Way Crawley West Sussex RH10 1TT

# Sea Watch Foundation - The Cetacean Monitoring Unit

## Trustees' Report

### TRUSTEES REPORT 2021-22

#### OBJECTIVES AND ACTIVITIES

**Objectives and aims** The principal objectives of the charity are the study, conservation and protection of cetaceans, promoting awareness, education and training, and encouraging direct participation by the public in the study and conservation of cetaceans in the seas around the British Isles. Dedicated research undertaken by Sea Watch staff along with citizen science efforts involve undertaking vessel surveys, land watches, photo-ID, behaviour studies, the reporting of sightings and strandings, and the monitoring of potential conservation threats. Information gained from those studies is disseminated to the wider public through a variety of media – the charity's website, social media, newsletters, reports, articles, scientific publications, press releases, TV and radio interviews, presentations at conferences, workshops and other public meetings. Information and advice is also provided regularly to intergovernmental bodies (notably United Nations Environmental Programme, European Commission, OSPAR, and ICES), as well as to statutory authorities in the UK (Defra, Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England), national environmental consultative bodies (CEH, CEFAS), non-governmental environmental organisations (WWF, The Wildlife Trusts, Whale & Dolphin Conservation, HWDT, etc), industry (oil and gas, shipping, fisheries, recreational), and other stakeholders in the marine environment.

**Volunteers** As always, the work of Sea Watch Foundation depends heavily upon the help of a dedicated team of volunteers and students assisting in ongoing research and education projects, as well as data inputting, analysis, and various administrative tasks from its offices in England and Wales. Although the relaxation of COVID restrictions enabled us to re-open the New Quay office in May, we were forced to close it again in August due to serious damp issues that required attention from the landlord, Ceredigion County Council. This caused some disruption to the summer internship programme. Despite this, the charity hosted 24 interns and worked remotely with a further 36 young volunteers during summer 2021, with the efforts of several of the latter extending into the winter season. The summer internship programme is run by Sea Watch's Cardigan Bay Monitoring Officer, whilst the remote volunteers were largely supervised by the Sightings Officer.

Sea Watch also benefits from a network of regional contacts that give their time to promoting the charity's activities in their local area, as well as groups of volunteers around the UK coastline and offshore who regularly observe the seas and report sightings. These form the largest and longest running marine mammal citizen science project of its kind, the network having been first established half a century ago with around 4,000 observers participating. Many marine professionals undertake observation effort on behalf of the charity, and to them we are also extremely grateful.

We have had tremendous voluntary support from four persons in particular to whom we are extremely grateful: Robin Petch, who continued in the role of Ambassador for Sea Watch, and has been running our new membership scheme throughout the year; Hannah Parkinson, who has been co-producing our quarterly digital magazine alternating with monthly news bulletins for the membership scheme, as well as organising our citizen science event, Orca Watch, in North Scotland in May 2021 and then, following the lifting of COVID restrictions, planning for the return to a physical event in May 2022; Simone Fick who has done absolutely sterling work in the role of Database Manager, maintaining and updating our database; and Jamie Smith who has continued as Treasurer, also undertaking all the book keeping as well as production of financial forecasts, for the charity.

#### ACHIEVEMENT AND PERFORMANCE

**Charitable activities** Sea Watch, through its continuing programme of research and monitoring, aims to provide necessary information on changes to the status and distribution of cetacean populations, and the condition of their habitats. This is used to raise awareness of any issues and prompt environmental change to help conserve and protect these vulnerable mammals.

# Sea Watch Foundation - The Cetacean Monitoring Unit

## Trustees' Report

### - Conservation and protection

Sea Watch has long worked closely with environmental and governing bodies to provide information, data and evidence leading to the better protection and conservation of cetacean populations in British and Irish waters. It provides environmental impact assessments on request, as well as other specialist advice to regulators, management authorities, environmental consultancies, and industry. That advice is generally conveyed through the charity's Director. During 2021-22, he worked closely with the inter-governmental conservation agreement, ASCOBANS, under the United Nations Environmental Programme's Convention on the Conservation of Migratory Species, participating remotely in the Advisory Committee Meeting, hosted by the UN in November 2021, with presentations on conservation issues relating to bycatch and North Sea porpoises, and in specialist working groups on common dolphins, and beaked whales. He continued serving as Chair of the Steering Group of the international Conservation Plan for the Harbour Porpoise in the North Sea, with an online meeting in January 2022 to review progress, participating also in the online Jastarnia Group meeting for porpoises in the Baltic Proper and the western Baltic, Belt Sea and Kattegat in March 2022.

The Director gave a presentation on cetacean bycatch at the online meeting of the North-east Atlantic Regional Coordination Groups in June 2021, participating also in the NAMMCO bycatch group meeting in October 2021. He gave presentations on the results of the EC bycatch risk mapping project at the annual conference of the European Cetacean Society (April 2021), hosted by Israel, and on Marine Protected Area management at an ASCOBANS MPA workshop (May - June 2021), hosted by Sweden, both conducted online. He also took part in on-line meetings of the ICES Working Groups on Bycatch of Protected Species (September – October 2021) and Marine Mammal Ecology (February – March 2022), co-chairing the latter with Sophie Brasseur from the Netherlands.

Conservation monitoring of the two Habitats Directive Annex II species, bottlenose dolphin and harbour porpoise, which Sea Watch has routinely conducted in Welsh waters (through line transect survey and photo ID), continued in summer 2021 but with reduced effort due to financial constraints (Sea Watch has had to self-fund this).

Sea Watch continued its participation in a Marine Scotland project led by the Centre for Ecology and Hydrology, to examine cumulative effects of human activities on marine mammals and birds in Scottish waters. Due to COVID, the start of this project had been delayed, and was extended into 2022. The charity also joined forces with the Centre for Research into Ecological and Environmental Monitoring (CREEM) at St Andrews University to undertake an analysis of digital aerial surveys of offshore waters east of Scotland conducted by APEM, on behalf of Marine Scotland. This project started in February 2022 and is due to be completed later in the summer.

Sea Watch also continued its work as part of an international consortium (with the non-governmental organisations SUBMON, ATECMA and Ecologic), to develop methods for countries to assess the effectiveness of management measures within marine protected areas in the European Union to conserve biodiversity. The project, funded by the European Commission, started in January 2021 and is due to finish in summer 2022. An international workshop was held online in October 2021.

Throughout the year, Sea Watch worked closely with the statutory conservation agencies (Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England) on various projects, including, with JNCC, investigating ways to develop a joint cetacean database incorporating data from a variety of contributors and hosting to be provided by ICES; and, with Natural England, the Crown Estate in partnership with Bangor University, reviewing gaps in marine mammal and bird survey effort needing attention, as part of the POSEIDON offshore wind project that started in February 2022.

Environmental Impact Assessments were undertaken on behalf of government, various consultancies and the energy industry for areas in the central North Sea, North-east Scotland, and off the coast of North Wales.

# Sea Watch Foundation - The Cetacean Monitoring Unit

## Trustees' Report

### - Scientific research

Sea Watch initiates research projects throughout the UK, with more intensive studies around the Irish Sea, Hebrides, Northern Scotland, Eastern England and the western English Channel, where cetacean populations are currently greatest. Projects are conservation biology research based and include surveys, the development of new monitoring techniques, research into ecology and habitat use, spatial modeling, behavioural studies and environmental impact studies.

Robust population estimates for bottlenose dolphins and harbour porpoises in the Special Areas of Conservation within Cardigan Bay and environs were not possible in 2021, due to the enforced reduction in field surveys there. However, regular surveys were undertaken throughout the year in the Dee Estuary on behalf of ABPMer, and in Bardsey Sound west of the Llŷn Peninsula, on behalf of Nova Innovation.

Claudia Afeltra, the Research Assistant in summer 2019, continued in that role in summer 2021. She led several of the Dee Estuary surveys, and with funding from the Peoples Trust for Endangered Species, undertook a major project to develop and analyse the Cardigan Bay bottlenose dolphin Photo-ID catalogue.

During 2021, Sea Watch undertook a contract on behalf of the European Commission's DG Environment, mapping fishing effort by country, season, year and gear type and overlapping this with mapped density distributions for 12 species of cetaceans and 13 seabird species in the European Atlantic (including North Sea). The purpose was to identify areas and times of high bycatch risk so that countries can take more targeted and cost-effective monitoring and mitigation actions. The results were published by the European Commission in May 2021.

Natural Resources Wales contracted Sea Watch in collaboration with James Waggitt, to produce an atlas of marine mammals and birds of Wales, with maps for each of the regular species by season and 5-year time period. A further contract was awarded to Sea Watch and Bangor University (Dr. Line Cordes) to undertake population modelling of six marine mammal species (grey seal, minke whale, bottlenose dolphin, common dolphin, Risso's dolphin, and harbour porpoise) in the Irish Sea using a variety of approaches. The aim was to determine the likely impacts of a variety of pressures from human activities (for example, bycatch, vessel strike, noise disturbance, pollutants). The work on these started in November 2020 and, following some additional work requested, was completed in March 2022.

Sea Watch co-supervised six Bangor University MSc students (Elliot Grundy, Leonie Lepple, Diksha Mandlik, Rhiannon Mason, Matthew Saunders, and Sophie Thomson). With some lifting of Covid restrictions, some of these were able to involve fieldwork. Elliot examined interactions between speed craft and harbor porpoises at Point Lynas, north Anglesey; Leonie analysed porpoise survey data from three areas in the Irish Sea, each with different environmental characteristics to determine the ecological drivers determining spatio-temporal variations in abundance; Diksha developed a photo-ID catalogue for Risso's dolphins in Wales in order to study the ecology, site fidelity and movements of the species; Rhiannon studies diurnal patterns of behaviour in bottlenose dolphins within Cardigan Bay; Matthew Saunders continued his Masters producing risk maps for harbour porpoise in the presence of concentrations of five contaminants (Mercury, Lead, Cadmium, Polycyclic Aromatic Hydrocarbons, and Polychlorinated Biphenyls) in Northwest European shelf seas; and Sophie Thomson analysed drivers of temporal change in social networks of bottlenose dolphins in Cardigan Bay. These projects were co-supervised by Sea Watch's Director, the Sightings Officer and/or Monitoring Officer, some in conjunction with Dr. James Waggitt.

Research publications involving Sea Watch staff included scientific papers published or under review in *Frontiers in Marine Science* (role of climate, oceanography and prey in common dolphin), *Sustainability* (bottlenose dolphin responses to boat traffic), *Marine Ecology Progress Series* (seabird demographic responses to future climate change scenarios, and implications for offshore renewable energy developments), *Mammalian Biology* (the ecology of bottlenose dolphin skin lesions) and *Marine Policy* (implications of new technical regulations for cetacean bycatch in Europe).

# Sea Watch Foundation - The Cetacean Monitoring Unit

## Trustees' Report

### - Information

Information materials in the form of fact sheets, posters, videos, CD's, newsletters, study reports and scientific papers are produced along with a regularly updated website with recent sightings, news items, and various other materials for downloading. As part of the Dolphin Adoption scheme, digital newsletters were produced each month,

Sea Watch has a long-running UK-wide citizen science programme of dedicated surveys and effort-related sightings. Much of the information materials that the charity produces and the various training courses it runs are aimed at increasing the network of observers collecting useful data from both land and at sea. To facilitate recording, in 2020 Sea Watch teamed up with Bangor University's SEACAMS to develop a new free app with species ID keys, images and videos, and guides to observing and recording along with the facility to log both sightings and effort and then view these on a map.

The app allows the recording of casual sightings as well as effort related observations made from a vessel, from a land watch, or from a walk along the coast. Each of these has a number of fields recording all the basic details that one needs, with popup menus to assist.

Users can view the details of their own sightings in tables and on a map, and on a separate map they can view all those submitted to the app. Sightings can be filtered by species and by time period. The app, launched in October 2020, has undergone a series of improvements, and its use has been increasing widely all around the UK. The app can be downloaded free.

Links to the app are:

Android download: <https://play.google.com/store/apps/details?id=uk.ac.bangor.seawatcher>

iOS download:

<https://apps.apple.com/us/app/id1528176810/?platform=iphone>

The Sea Watch main website along with social media outlets has continued to be developed, whilst the number of sightings posted by the general public has steadily increased, with digital videos and photos frequently submitted to help in the validation of records. Local watchers have contributed greatly to the sightings database using either the online sightings forms or the recording app. There has also been good use made of digital photographs taken by members of the public that have helped us to identify individuals. The trends from previous years have continued, with humpback whales and orcas reported on a regular basis year-round with humpbacks seen all around the British Isles though most frequently in North and West Scotland. The two mature males (John Coe and Aquarius) remaining from the West Coast Community, ranged across large areas in 2021, being seen not only in the Hebrides but off Penzance in Cornwall, in the Dover Strait, and in the North Sea off St Abbs Head. Photo-ID matches were also made between the Northern Community in Shetland and Orkney and Iceland, whilst Norwegian animals were confirmed for the first time in the Hebrides. Members of the East Scotland bottlenose dolphin population continued to be recorded throughout the year along the east coast of England, with regular sightings in Northumberland, Tyneside, and North Yorkshire, sometimes in large groups estimated to account for 20% of the population that in the 1990s was more or less confined to the Greater Moray Firth. By contrast, sightings of white-beaked dolphin and Atlantic white-sided dolphin have decreased overall, in line with other evidence of a general northwards range shift. The network of Sea Watch observers around the UK routinely contribute also to national stranding schemes with their stranding reports.

# Sea Watch Foundation - The Cetacean Monitoring Unit

## Trustees' Report

Other aspects of social media were developed during the year, with new videos produced for posting on YouTube, and the charity's newsfeed maintained. The extensive photo library serves both the charity's needs and those of a number of educational bodies, environmental and conservation organisations, and news media. It currently comprises more than ten thousand high quality images of marine mammals and birds, along with human pressures. During the year, a number of interviews were undertaken for regional and national newspapers, TV and radio. Television programmes involving Sea Watch included Risso's dolphins in Anglesey with Iolo Williams (BBC One), surveys in Cardigan Bay with Chris Packham (BBC One) and as part of a Channel Four programme about Wales, and interviews with Tammy & Jason Lewis who circumnavigated Wales in a paddle boat to publicise climate change issues (BBC Travel). Material was also provided for BBC Springwatch and Autumnwatch.

Since 2013, Sea Watch has organised an annual community event called Orca Watch. It has been held in North Scotland based around Thurso in Caithness during late May and lasts nine days (including two weekends). The aim has been to involve the public in undertaking systematic watches from land and from the John O'Groats ferry across the Pentland Firth to Orkney. Although the target species has been the iconic orca, observers are encouraged to record all marine mammals seen. The event has also involved public lectures, school visits, and a beach clean. Although COVID restrictions were starting to ease when it took place in May 2021, it was felt that the responsible thing to do would be to have the physical event relatively small involving mainly local people, but to have online lectures, reports and interviews every evening reaching out to a live audience of >100 people whilst others could watch the video recordings afterwards. The event was organized by Hannah Parkinson with help from Robin Petch, Philip Barnes, and Chiara Giulia Bertulli. Sixty-six volunteer observers from Caithness, Sutherland, Orkney and Shetland spent a total of 54 hours collecting effort-related data stationed at 71 land watch sites. 154 sightings of marine mammals totaling 747 individual animals were recorded.

The charity's major citizen science event, The National Whale and Dolphin Watch, was held for the twentieth year running, between 24th July and 1st August 2021. To help reduce any spread of the COVID virus, we advocated that watches be undertaken individually or in small groups according to local guidelines. Almost 1,500 people participated around the UK. Timed watches were undertaken at 286 land watch sites and aboard 87 vessels (totalling 1,415 hours of effort), all around the British Isles. These resulted in 1,630 cetacean sightings comprising more than 9,150 individuals of 11 species. The average rate of sighting a cetacean from across the British Isles was 0.69 animals per hour of watching, up from the previous year. The National Whale and Dolphin Watch received both national and regional media coverage. Notable sightings included humpback whales off Shetland and the Outer Hebrides; a Sowerby's beaked whale in the Firth of Forth; and a striped dolphin off South Queensferry, East Lothian. White-beaked dolphins were seen in Northumberland, Aberdeenshire, Orkney and Shetland, and Atlantic white-sided dolphins on five occasions in Shetland. Killer whales or orcas were seen in Shetland, Orkney, in the Outer Hebrides, Argyllshire and Fife.

Sea Watch's Dolphin Adoption Scheme Administrator has continued running educational sessions with schools and children's groups as well as attending marine festivals in southwest England. Several on-line educational materials have been developed, including a question-and-answer series on useful facts about marine mammals and the conservation threats they face. A very successful painting competition was run. The AAD Administrator continues to work with businesses in the south-west of England to support the charity and its work.

### - Education & Outreach

Each year, Sea Watch organises school visits, university and community lectures as well as specialist interest workshops and training courses. It also runs an award-winning national Dolphin Adoption scheme aimed at children, which has now been running for fourteen years. A digital newsletter with photos and videos is circulated monthly. During the COVID pandemic, emphasis shifted to developing online educational resources and our Adopt A Dolphin Administrator has been developing a new E-course for Key Stage I children.

Besides training of the summer interns, weekend courses were run for the wider public in New Quay, for members of the Yorkshire Wildlife Trust, ferry staff of SERCO, and for third year undergraduates and MSc graduates at Bangor University.

# Sea Watch Foundation - The Cetacean Monitoring Unit

## Trustees' Report

In early 2021, Sea Watch started a project to provide detailed information boards at strategic sites around all the coasts of the British Isles. It started in the southwest of England, thanks to generous donations by two residents of Polperro (Chris Dauncey and Phil Carrigan) in South Cornwall, and the sterling efforts of our Adopt A Dolphin Administrator with an information board produced and installed in spring 2021, courtesy of the local harbourmaster, Ollie Puckey, and a second one erected in the coastal town of Looe. Sadly, Chris Dauncey passed away in September 2021.

Following the creation of a formal membership scheme in 2020, Sea Watch produces a quarterly illustrated Digital Magazine (c. 40pp length) and a monthly News Bulletin with a Sightings Summary. The membership is managed by Robin Petch on a Paid Memberships Pro platform, who instigated this along with Send In Blue marketing with help from James Gittins.

The magazine is divided into sections following particular themes: UK Hotspots, Sea Watching Overseas, a Skills Clinic (how to undertake land watches, at-sea surveys, photo-ID, or identify difficult species), a Species Fact File, monthly Sightings Summaries with maps, Conservation Focus (recent news on conservation issues), Sea Watch News, Around the Regions, and People Profiles (either focused on Regional Coordinators, Key Observers, etc, or news of the activities/research of past staff, regional coordinators, and interns.

The charity tries to help keep the public informed by closely working with the media, local and national government, environmental bodies, and industry. The charity was involved in several TV and radio interviews, and newspaper articles. The annual number of visits to Sea Watch's website totalled >210,000 for the year. Its social media outlets continue to prove popular (a 33% increase to 22,240 Facebook "likes", a post-reach of >4,200 and 16,000 followers), around 7,800 followers on Twitter, and 3,295 followers on Instagram, whilst several of Sea Watch's videos on YouTube have received >3,000 views, some with as many as 10,000 views.

As in previous years, Sea Watch staff gave many lectures during the year in a wide variety of fora both within UK and abroad. They supervised several MSc students, ran training courses (largely online this year), and developed a range of internet-based educational materials – fact sheets, videos, etc. Our collaboration with Yorkshire Wildlife Trust continued. A strong local network of shore watchers has developed in the region, collecting effort-based data from a range of sites within those counties, and now extending northwards to encompass Co. Durham, Cleveland, Tyneside, and Northumberland. These data continue to prove very useful in monitoring cetaceans in coastal waters of eastern England.

After taking on the full lease of Paragon House in New Quay, Ceredigion in November 2018, Sea Watch created a new Visitor Centre with photo displays, audio-visual exhibits, and murals along with an educational Dolphin Hub for young people, and a lecture room for Powerpoint presentations and training courses. Major developments of the Visitor Centre took place in Summer 2021, led by Education Assistant Fran Fitzpatrick, with support from Kate Byrne, Emma Fox, Jordan Williams and Jordan Owen.

# Sea Watch Foundation - The Cetacean Monitoring Unit

## Trustees' Report

### FINANCIAL REVIEW

The trustees endeavour to maintain a level of reserves equivalent to one year's expenditure in order to safeguard the charity from any changes in its income, expenditure or other unforeseen circumstances. As noted in past annual reports, in recent years, the charity has faced a major financial challenge, as it attempts to continue the Cardigan Bay cetacean monitoring programme with limited funds, given marked reduction in public spending from government. On top of that, the COVID pandemic followed by persistent damp issues meant we had to close our field office and visitor centre in August, with inevitable financial consequences. Despite that, our small staff has managed to increase several areas of research and outreach. We continue to seek new avenues of funding to build capacity and develop much needed conservation, research and monitoring activities, so we can run an effective education and outreach visitor centre, equip our website with more interactive tools to help the public learn about Britain's sea mammals, and maintain our research and monitoring programmes.

We were extremely grateful to be informed of a legacy to Sea Watch made by the late Muriel May Abbot, which will be paid in instalments.

Sea Watch's full-time staff comprise the Director (Peter Evans), Sightings Officer (Chiara Giulia Bertulli), and Monitoring Officer (Katrin Lohrengel), with the office at New Quay retained for the Monitoring Officer, Research Assistant, Education Assistant, and for students and volunteers that join seasonally through our long-standing internship programme, learning about and participating in marine mammal research and conservation. The Adopt-a-Dolphin scheme continues to bring in some income, thanks to its part-time Administrator, Kirsten Hintner, although its main function remains educational.

### Principal funding sources

Sea Watch is very grateful for funding from a number of different bodies. During the year under review, it received funding in particular from:

- UNEP/ASCOBANS
- European Commission
- Centre for Ecology and Hydrology
- Joint Nature Conservation Committee
- Marine Scotland
- NatureScot
- Natural Resources Wales
- Bangor University
- Muriel May Abbot (legacy)
- Joseph Strong Frazer Trust
- Nova Innovation
- ABPMer
- Caithness & North Sutherland Fund

# **Sea Watch Foundation - The Cetacean Monitoring Unit**

## **Trustees' Report**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 16 December 1991 and registered as a charity on 20 July 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and Appointment of the Council of Management**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council of Management ("the Council").

All members of the Council give their time voluntarily and received no benefits from the charity.

#### **Trustee Induction and Training**

Most trustees are already familiar with the practical work of the charity. Additionally, new trustees are provided with a background document to familiarise themselves with the charity and the context within which it operates. The Charity Commission's guide "the Essential Trustee" is distributed to all new trustees.

#### **Risk Management**

The Council regularly reviews the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding lead the Council to review and develop its strategic plan. Internal control risks are minimised by the implementation of procedures for all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The Trustees have considered the impact of the 2020 Covid pandemic and, while there has been short term financial and operational impacts, they do not believe the pandemic will prevent the successful delivery of their charitable aims over the long-term.

#### **Organisational Structure**

The Council's members meet three times a year and keep in touch at other times by email and/or video conference and are responsible for the strategic direction and policy of the charity. The constitution requires a minimum of 3 members (but typically it has had between 6 and 9).

At present the Council members are from a variety of professional backgrounds relevant to the work of the charity. The Secretary, who is the Operations Director, also sits on the Council but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Director. The Director is responsible for ensuring that the charity delivers the services specified, operational management of the organisation, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

# Sea Watch Foundation - The Cetacean Monitoring Unit

## Trustees' Report

### Related parties

There are no related parties

### Responsibilities of the council

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Council should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate

The Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Council is 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.

### Members of the Council

Members of the Council who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to date of this report are set out on page 1.

The annual report was approved by the trustees of the charity on.....and signed on its behalf by:

.....

Mr C D Speedie - Environmental Consultant (Chair)

## **Sea Watch Foundation - The Cetacean Monitoring Unit**

### **Independent Examiner's Report to the trustees of Sea Watch Foundation - The Cetacean Monitoring Unit**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 12 to 27.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Sea Watch Foundation - The Cetacean Monitoring Unit (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Sea Watch Foundation - The Cetacean Monitoring Unit are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Sea Watch Foundation - The Cetacean Monitoring Unit as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....

XL House  
Mill Court  
Spindle Way  
Crawley  
West Sussex  
RH10 1TT

3 November 2022

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	30,416	-	30,416
Charitable activities	4	112,059	35,283	147,342
Investment income	5	2,158	-	2,158
Total income		<u>144,633</u>	<u>35,283</u>	<u>179,916</u>
<b>Expenditure on:</b>				
Raising funds	6	(20,816)	-	(20,816)
Charitable activities	7	(74,364)	(35,283)	(109,647)
Total expenditure		<u>(95,180)</u>	<u>(35,283)</u>	<u>(130,463)</u>
Net income		<u>49,453</u>	-	<u>49,453</u>
Net movement in funds		49,453	-	49,453
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>167,695</u>	-	<u>167,695</u>
Total funds carried forward	19	<u>217,148</u>	-	<u>217,148</u>
		£	£	£
<b>Income and Endowments from:</b>				
Donations and legacies	3	3,518	-	3,518
Charitable activities	4	66,962	41,856	108,818
Investment income	5	2,689	-	2,689
Total income		<u>73,169</u>	<u>41,856</u>	<u>115,025</u>
<b>Expenditure on:</b>				
Raising funds	6	(13,770)	-	(13,770)
Charitable activities	7	(48,901)	(41,856)	(90,757)
Total expenditure		<u>(62,671)</u>	<u>(41,856)</u>	<u>(104,527)</u>
Net income		<u>10,498</u>	-	<u>10,498</u>
Net movement in funds		10,498	-	10,498
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>157,197</u>	-	<u>157,197</u>
Total funds carried forward	19	<u>167,695</u>	-	<u>167,695</u>

The funds breakdown for 2021 is shown in note 19.

## Sea Watch Foundation - The Cetacean Monitoring Unit

### (Registration number: 02671621) Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	14	1	1
Tangible assets	15	<u>3,014</u>	<u>4,018</u>
		<u>3,015</u>	<u>4,019</u>
<b>Current assets</b>			
Stocks	16	2,587	1,235
Investments	17	80,000	80,000
Cash at bank and in hand		<u>157,215</u>	<u>119,988</u>
		239,802	201,223
<b>Creditors: Amounts falling due within one year</b>	18	<u>(25,669)</u>	<u>(37,547)</u>
<b>Net current assets</b>		<u>214,133</u>	<u>163,676</u>
<b>Net assets</b>		<u>217,148</u>	<u>167,695</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>217,148</u>	<u>167,695</u>
<b>Total funds</b>	19	<u>217,148</u>	<u>167,695</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 12 to 27 were approved by the trustees, and authorised for issue on 29 October 2022 and signed on their behalf by:

.....  
Mr C D Speedie (Chair)  
Trustee

# Sea Watch Foundation - The Cetacean Monitoring Unit

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

XL House  
Mill Court  
Spindle Way  
Crawley  
West Sussex  
RH10 1TT

The principal place of business is:

Ewyn y Don  
Bull Bay  
Amlwch  
Anglesey  
LL68 9SD

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Sea Watch Foundation - The Cetacean Monitoring Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## **Sea Watch Foundation - The Cetacean Monitoring Unit**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Investment income***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Intangible assets**

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

#### Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Development costs	20% per annum - straight line basis

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	15% per annum - straight line basis
Office equipment	15% per annum - straight line basis

#### Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

#### Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are funds set aside by the trustee's out of unrestricted free reserves to fund the charity's objectives.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### 3 Income from donations and legacies

	<b>Unrestricted funds</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Donations and legacies;			
Donations from companies, trusts and similar proceeds	30,416	30,416	3,518
	<u>30,416</u>	<u>30,416</u>	<u>3,518</u>

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Grants	-	35,283	35,283	58,634
Subscriptions	7,881	-	7,881	3,989
Merchandise sales	1,487	-	1,487	807
Volunteer contributions	17,460	-	17,460	1,168
Adoptions	26,816	-	26,816	27,431
Consultancy	53,338	-	53,338	11,000
Training	4,695	-	4,695	5,125
Legacies	15,000	-	15,000	-
Sundries	382	-	382	664
Donations	15,416	-	15,416	-
	<u>142,475</u>	<u>35,283</u>	<u>177,758</u>	<u>108,818</u>

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 5 Investment income

	<b>Unrestricted funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Income from dividends;			
Dividends receivable from other listed investments	2,155	2,155	2,630
Interest receivable and similar income;			
Interest receivable on bank deposits	3	3	59
	<u>2,158</u>	<u>2,158</u>	<u>2,689</u>

#### 6 Expenditure on raising funds

	<b>Direct costs</b>	<b>Allocated support costs</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other expenditure	<u>10,252</u>	<u>10,564</u>	<u>20,816</u>	<u>13,770</u>

#### 7 Expenditure on charitable activities

	<b>Unrestricted funds</b>		<b>Total 2022</b>	<b>Total 2021</b>
	<b>General £</b>	<b>Restricted funds £</b>	<b>£</b>	<b>£</b>
Information technology	796	-	796	-
Employee costs	27,508	35,283	62,791	63,059
Office costs	1,713	-	1,713	622
Direct premises costs	7,332	-	7,332	7,782
Other costs	2,844	-	2,844	2,536
Volunteer premises rental	11,359	-	11,359	1,864
Consultancy costs	20,652	-	20,652	12,134
	<u>72,204</u>	<u>35,283</u>	<u>107,487</u>	<u>87,997</u>

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Activity undertaken directly £	Activity support costs £	Total 2022 £	Total 2021 £
Information technology	-	796	796	-
Employee costs	62,791	-	62,791	63,059
Office costs	-	1,713	1,713	622
Direct premises costs	-	7,332	7,332	7,782
Other costs	-	2,844	2,844	2,536
Volunteer premises rental	11,359	-	11,359	1,864
Consultancy costs	20,652	-	20,652	12,134
	<u>94,802</u>	<u>12,685</u>	<u>107,487</u>	<u>87,997</u>

In addition to the expenditure analysed above, there are also governance costs of £2,160 (2021 - 2,760) which relate directly to charitable activities. See note 8 for further details.

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 8 Analysis of governance and support costs

##### Costs of generating donations and legacies

		<b>Basis of allocation</b>	<b>Other support costs £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Support costs allocated to raising funds</b>					
Other costs for generating funds	A		<u>20,816</u>	<u>20,816</u>	<u>13,770</u>

##### Support costs allocated to charitable activities

		<b>Basis of allocation</b>	<b>Other support costs £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Charitable activity	A		<u>58,860</u>	<u>58,860</u>	<u>25,430</u>

##### Basis of allocation

<b>Reference</b>	<b>Method of allocation</b>
A	All support costs are allocated to activities based upon the amount of time spent by staff.

##### Governance costs

	<b>Unrestricted funds</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	<b>General £</b>		
Allocated support costs	<u>2,160</u>	<u>2,160</u>	<u>2,760</u>
	<u>2,160</u>	<u>2,160</u>	<u>2,760</u>

#### 9 Government grants

##### Grant / CJRS Furlough

The amount of grants recognised in the financial statements was £0 (2021 - ££16,778).

#### 10 Net incoming/outgoing resources

Net incoming resources for the year include:

	<b>2022 £</b>	<b>2021 £</b>
Depreciation of fixed assets	<u>1,004</u>	<u>1,339</u>

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	46,736	52,183
Social security costs	1,746	1,955
Pension costs	726	787
	<u>49,208</u>	<u>54,925</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable and fund raising activities	<u>3</u>	<u>3</u>

2 (2021 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £725 (2021 - £787).

No employee received emoluments of more than £60,000 during the year.

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 14 Intangible fixed assets

	<b>Research and development £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2021	9,500	9,500
At 31 March 2022	<u>9,500</u>	<u>9,500</u>
<b>Amortisation</b>		
At 1 April 2021	9,499	9,499
At 31 March 2022	<u>9,499</u>	<u>9,499</u>
<b>Net book value</b>		
At 31 March 2022	<u>1</u>	<u>1</u>
At 31 March 2021	<u>1</u>	<u>1</u>

#### 15 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2021	130,605	130,605
At 31 March 2022	<u>130,605</u>	<u>130,605</u>
<b>Depreciation</b>		
At 1 April 2021	126,587	126,587
Charge for the year	<u>1,004</u>	<u>1,004</u>
At 31 March 2022	<u>127,591</u>	<u>127,591</u>
<b>Net book value</b>		
At 31 March 2022	<u>3,014</u>	<u>3,014</u>
At 31 March 2021	<u>4,018</u>	<u>4,018</u>

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 16 Stock

	2022 £	2021 £
Stocks	<u>2,587</u>	<u>1,235</u>

The cost of stock recognised as an expense in the year amounted to £905 (2021 - £1,505).

#### 17 Current asset investments

2022  
£

##### Listed investments

Investments having a net book value of £Nil (31 March 2021: £Nil) are listed on a recognised stock exchange and had a market value of £74,001 at the end of the year (31 March 2021 - £79,611).

#### 18 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	921	10,791
Other creditors	15,741	14,871
Accruals	<u>9,007</u>	<u>11,885</u>
	<u>25,669</u>	<u>37,547</u>

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 19 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	76,575	142,478	(95,180)	123,873
<i>Designated</i>				
Conservation Fund	45,560	1,078	-	46,638
Education Fund	45,560	1,077	-	46,637
	<u>91,120</u>	<u>2,155</u>	<u>-</u>	<u>93,275</u>
<b>Total Unrestricted funds</b>	<u>167,695</u>	<u>144,633</u>	<u>(95,180)</u>	<u>217,148</u>
<b>Restricted funds</b>				
United Nations Environmental Programme / ASCOBANS	-	10,333	(10,333)	-
NRW Marine Mammal & Bird Atlas	-	4,750	(4,750)	-
Nature Scotland	-	5,200	(5,200)	-
NRW Marine Mammal Population Modelling	-	15,000	(15,000)	-
<b>Total restricted funds</b>	<u>-</u>	<u>35,283</u>	<u>(35,283)</u>	<u>-</u>
<b>Total funds</b>	<u>167,695</u>	<u>179,916</u>	<u>(130,463)</u>	<u>217,148</u>

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	68,707	53,761	(45,893)	76,575
Government Grant	-	16,778	(16,778)	-
	68,707	70,539	(62,671)	76,575
<i>Designated</i>				
Conservation Fund	44,245	1,315	-	45,560
Education Fund	44,245	1,315	-	45,560
	88,490	2,630	-	91,120
<b>Total unrestricted funds</b>	157,197	73,169	(62,671)	167,695
<b>Restricted funds</b>				
UK Centre for Ecology & Hydrology	-	10,000	(10,000)	-
NRW Bottlenose Dolphin	-	20,000	(20,000)	-
UN ASCOBANS	-	9,656	(9,656)	-
Bangor University	-	1,000	(1,000)	-
Sea Changers	-	1,200	(1,200)	-
<b>Total restricted funds</b>	-	41,856	(41,856)	-
<b>Total funds</b>	157,197	115,025	(104,527)	167,695

#### United Nations Environmental Programme/ASCOBANS (£10,333)

Project for the inter-governmental conservation agreement, ASCOBANS, under the United Nations Environmental Programme's Convention on the Conservation of Migratory Species, to coordinate Conservation Plans for the Harbour Porpoise.

#### Nature Scotland (£5,200)

Nature Scotland provided a grant in support of Sea Watch's Orca Watch citizen science event in North Scotland (Caithness, Sutherland and the Northern Isles) in late May.

#### NRW Marine Mammal & Bird Atlas (£24,750)

Project funded by Natural Resources Wales to collate and analyse dedicated survey data and to produce a new atlas of cetacean and seabird distribution and abundance in the Irish Sea, with emphasis upon Welsh waters.

#### NRW Marine Mammal Population Modelling (£15,000)

Project in two parts funded by Natural Resources Wales (first part via Bangor University; second part direct to Sea Watch), to examine the results of anthropogenic pressures upon six marine mammal species in the Irish Sea using a variety of population models.

## Sea Watch Foundation - The Cetacean Monitoring Unit

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 20 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Intangible fixed assets	1	1
Tangible fixed assets	3,014	3,014
Current assets	239,802	239,802
Current liabilities	<u>(25,669)</u>	<u>(25,669)</u>
Total net assets	<u><u>217,148</u></u>	<u><u>217,148</u></u>