

Registered number: 02671621

Charity number: 1013002

Sea Watch Foundation - The Cetacean Monitoring Unit

**UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/03/2025**

Prepared By:

Andrews & O'Shea Limited
Optima House
Spindle Way
Crawley
West Sussex
RH101TT

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2025**

TRUSTEES

Mr A N Osborn - Solicitor (Acting Chair)
Prof. G J Pierce - Marine Biologist
Prof J R Turner - University lecturer
Mr C M Miller - IT Consultant
Dr J R Boran - University Research Development & Zoologist (Retired)
Ms H Parkinson - Pensions Communications Consultant (Retired)
Mr G Boyer - Training Consultant
Mr J R M Smith - Treasurer
Mr M E Baines - Biologist
Dr J J Waggitt - University lecturer
Ms K E Baker - Environmental Consultant
Mr J Gittens - Management consultant director appointed 18/01/2025

SECRETARY

Prof. P G H Evans

REGISTERED OFFICE

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COMPANY NUMBER

02671621

CHARITY NUMBER

1013002

ACCOUNTANTS

Andrews & O'Shea Limited
Optima House
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Crawley
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**ACCOUNTS
FOR THE YEAR ENDED 31/03/2025**

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FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

TRUSTEES REPORT 202425

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, studies of ecology and behaviour, the reporting of sightings and strandings, and monitoring of potential conservation threats. Information gained from those studies is disseminated to the wider public through a variety of media including 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. During the year, we completed the integration of surveys and sightings data into the new data management system and developed a sightings map viewer on the Sea Watch website enabling anyone to query the data and view both sightings and at sea survey tracks on maps. A series of map layers have been built showing various environmental features (e.g. bathymetry, sea surface temperature, substrate type, frontal systems, and ocean currents), marine protected areas, and human pressures (shipping, fisheries, oil and gas, windfarms, etc). This has been a major advance in helping the public visualize Sea Watch's extensive database that contains more than 300,000 sightings records covering a period of more than 50 years.

Information and advice are 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 such as Defra, Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England), national environmental consultative bodies such as CEH, CEFAS, non-governmental environmental organisations (WWF, The Wildlife Trusts, Whale & Dolphin Conservation, HWDT, etc), industry (offshore renewable energy, shipping, fisheries, recreational), and other stakeholders in the marine environment. Various collaborative projects have continued during the year with Bangor, St Andrews and Sheffield Universities, the Centre for Ecology & Hydrology (CEH), and the Centre for Research into Ecological and Environmental Monitoring (CREEM).

Staff Sea Watch's full time staff comprise the Director (Peter Evans), Monitoring Officer (Katrin Lohrengel), Sightings Officer (Simone Evans), Communications & Outreach Officer (Claudia Afeltra), Analyst (Frazer Coomber), Scottish Officer (Craig Mackie) and Wellbeing for our Seas Project Lead (Jenny Bond). Staff at Bodorgan (Anglesey) were supported by an Education Officer (Elan Jones), along with a team of volunteer interns, and in New Quay, Ceredigion by two volunteer Research Assistants (Tristan Dickinson and Claire Diffin), two Education and Outreach Assistant (Harriet Goodchild and Bhavya Malpani), NWDW Assistant (Sian Tustin) and others 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.

Volunteers The work of Sea Watch Foundation has always depended 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 Sea Watch offices in England and Wales. Our main field office, Paragon House, in New Quay, West Wales, opened in April 2024 following a long period of closure whilst our landlord Ceredigion County Council worked on the building to tackle the serious damp problems we have been encountering over the last few years. The charity hosted 27 interns from six countries in New Quay and 28 interns from five countries plus one work-experience student at Bodorgan, Anglesey, during the season. The summer internship programme out of New Quay continues to be run by Sea Watch's Cardigan Bay Monitoring Officer, Katrin Lohrengel, with the remote volunteers supervised largely by the Sightings Officer, Simone Evans, and Communications & Outreach Officer, Claudia Afeltra, whilst the internship programme at Bodorgan is run by our Wellbeing for Our Seas Project Lead, Jenny Bond.

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Sea Watch has always depended greatly upon its 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. The network was first established in the early 1970s, and currently has 10,500 observers contributing to it. Many marine professionals undertake observation effort on behalf of the charity, and to them we are also extremely grateful.

We are greatly indebted to the support from our indomitable three loyal volunteers: Robin Petch in the role of Ambassador for Sea Watch, who helped set up our membership scheme and has been running it throughout the year; Hannah Parkinson, who has been co-producing our quarterly digital magazine alternating with monthly news bulletins for the membership scheme; and Jamie Smith who has continued as Treasurer, also undertaking all the book keeping as well as production of financial forecasts, for the charity. Both Hannah and Jamie continue to be trustees of the charity. Sadly, the Chair of our Trustee Board, Colin Speedie, had to retire due to health issues, and Tony Osborn very kindly stepped up to be an interim Chair. His long experience with Sea Watch since its very start, including three spells as Chair, has been an enormous benefit to the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities Sea Watch, through its continuing programme of research and monitoring, aims to provide the information necessary to identify changes in the status and distribution of cetacean populations, and the condition of their habitats. These efforts are used also to raise awareness of any issues and prompt environmental change to help conserve and protect these vulnerable mammals. In recent years, the charity increasingly has been extending surveys to include seabirds at sea as well, and this important element continued through 2024. Besides the research, a crucial part of Sea Watch's work is engaging with coastal communities, raising awareness of conservation challenges and embracing these through direct involvement.

Conservation and Protection

Sea Watch continues to work 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. The organisation 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 2024-25, 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 in the 10th Meeting of the Parties at Odense, Denmark, in September 2024, with a presentation on progress with the conservation plan for harbour porpoises in the North Sea, participating in specialist working groups on common dolphins, Baltic harbour porpoise, Iberian harbour porpoise, beaked whales, and recreational disturbance. 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 April 2025 to review progress, co-chaired the ASCOBANS-ACCOBAMS Joint Bycatch Working Group with an online meeting in February 2025, and co-chaired an ASCOBANS-ACCOBAMS international workshop with NATO and European Navies on military activities on cetaceans in Toulon, France in November 2024.

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The Director gave presentations at the annual conference of the European Cetacean Society (April 2024), held in Catania, Sicily, Italy, co-chairing two workshops there, one on data deficient species and the other on impacts of recreational activities, followed by a talk on population responses to human pressures at the main conference. He gave a talk on North Atlantic marine mammals: past, present and future at a North Atlantic Islands scientific conference in Gibraltar in July. And in March 2025, he was a panellist and gave a talk at the Annual Conference of the UK Mammal Society held at Bangor University.

He also took part in meetings of the ICES Working Groups on Bycatch of Protected Species (Bayeux, France, September 2024), the Joint Cetacean Data Programme (online, March 2025), and Marine Mammal Ecology (online, March 2025), co-chairing the latter with Sophie Brasseur from the Netherlands, and participated in ICES meetings on advice on seabird bycatch risk assessment in offshore Regulatory Areas of the North-East Atlantic Fisheries Council (May 2024), on offshore renewable energy developments (February 2025), and nature restoration (March 2025).

During 2024 to 25, Natural Resources Wales continued the funding of Sea Watch's conservation monitoring of the two Habitats Directive Annex II species, bottlenose dolphin and harbour porpoise, in Cardigan Bay and North Wales through line transect survey and photo ID.

In the summer of 2024, Sea Watch entered the second year of its new community-based marine management project across Caernarfon Bay and the coast of South-west Anglesey, based out of the Bodorgan Estate hosted through the generous sponsorship of Sir George Meyrick, who has provided us with an office, two houses for accommodation and a small research vessel, the Luke Oliver. This enabled the charity to set up a second internship programme and to develop the Wellbeing for Our Seas project. With funding support from both the Meyrick Charitable Trust and the Wales Council for Voluntary Action, partnerships were established with local groups, and regular surveys from both the coast and at sea helped to build up a knowledge of the marine habitats and wildlife of the area.

Throughout the year, Sea Watch has worked closely with the statutory conservation agencies (Joint Nature Conservation Committee, Natural Resources Wales, NatureScot, and Natural England) on various projects, including, with JNCC, helping to develop a joint cetacean database (JCDP) incorporating data from a variety of contributors and now hosted by ICES; and, with Natural England and the Crown Estate in partnership with Bangor University, advising on priority areas for marine mammal and bird surveys prior to risk assessment, as part of the POSEIDON offshore wind project that started in February 2022.

Monthly surveys of seabirds and marine mammals took place in collaboration with Bangor University in relation to a tidal turbine project in the Morlais Demonstration Zone west of Holyhead (Anglesey) on behalf of Menter Mn. These started in 2022 and continued into early summer 2024, after which the monitoring programme in the area finished. The results indicated the year-round importance of the demonstration zone for harbour porpoise whereas other cetacean species (Risso's dolphin, common dolphin, and bottlenose dolphin) though recorded a number of times during each year of survey, were much less common. This was demonstrated from both visual surveys and acoustic monitoring.

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Scientific research

Sea Watch initiates research projects throughout the UK, with more intensive studies undertaken around the Irish Sea, Hebrides, Northern Scotland, Eastern England and 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.

During the year, Sea Watch participated in the EU LIFE project, CIBBRiNA, on bycatch monitoring and mitigation, and hired Dr Frazer Coomber to undertake bycatch risk mapping for cetaceans and seabirds.

Thirty three line transect surveys, covering more than 3,500 km, were undertaken across Cardigan Bay and neighbouring waters. Distance sampling analyses produced abundance estimates of 232 individuals (CV equals 0.34, 95percent CI:119 to 451) for Cardigan Bay SAC and 734 (CV equals 0.31, 95percent CI:403 to 1,338) for the wider Cardigan Bay area.

Photo identification data were collected during line transect surveys, dedicated photo identification surveys, and opportunistic observations from wildlife tour operators. The SWF catalogue currently holds images of at least 452 individuals (300 marked; 127 left side and 142 right side images). Only marked individuals were included in the CMR analyses. Capture mark recapture analysis using a closed population model, and assuming a mean marked proportion of 53.13percent in the population, yielded population estimates of 213 individuals (CV equals 0.497, 95percent CI:85 to 535) for Cardigan Bay SAC and 211 (CV equals 0.354, 95percent CI: 07 to 414) for wider Cardigan Bay. For 2024, the closed population estimate for wider Cardigan Bay is lower than that for Cardigan Bay SAC, likely due to poor model fit for the Cardigan Bay SAC dataset in 2024; however, the M(th) model was retained for this year to ensure consistency and comparability between years.

Sea Watch co supervised two Bangor University MSc students (Nadia Langford and Aditi Saini). Nadia studied movement ecology of Rissos dolphins; and Aditi examined connectivity and migration patterns of bottlenose dolphins within and beyond marine protected areas. These projects were supervised by Sea Watch's Director and the Monitoring Officer.

Research publications during the year involving Sea Watch staff included scientific papers published in Scientific Reports (Decline in the West Greenland population of a planktivorous seabird, the little auk *Alle alle*), and Frontiers in Conservation Science (Rissos dolphins in northeast Scotland and the Northern Isles), as well as scientific reports on the monitoring of the bottlenose dolphin population in Wales, for Natural Resources Wales, and the identification of potential Special Areas of Conservation for cetaceans and Special Protection Areas for birds in Irish waters for the European Commission.

Information

Information materials in the form of fact sheets, posters, videos, CDs, 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 also produced each month.

Sea Watch has a long running UK wide citizen science programme of dedicated surveys and effort related sightings, dating back to the early 1970s. The information materials produced by the charity and the various training courses it runs are largely aimed at increasing the network of observers to collect useful data from both land and at sea. In the past, most casual sightings were submitted via the Sea Watch website through an online recording form whilst effort related watches were sent through on printed forms or using Excel spreadsheets. After earlier years of testing, a free recording app called Sea Watcher was developed in 2020, and has been increasingly used for the submission of records. The app has species ID keys, images and videos, and guides to observing and recording, facilitating the recording of casual sightings of marine megafauna (cetaceans, seals, sea turtles and sharks) 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 necessary basic details, with pop up menus to assist. Users can then 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. Throughout the year, the app has undergone further improvements, through a grant from the Digital Twin of the Ocean (DTO Bioflow) program. This enabled Sea Watch to make its long-term database of casual and land-based effort sightings available internationally. The database management system was completed, integrating data from Sea Watch's master database and from the web-based online submissions. A sightings map viewer was developed with tools to interrogate past sightings, and to provide the opportunity to view sightings on map overlays of environmental features such as depth, sea surface temperature, substrate type, and plankton fronts, and with human activities

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TRUSTEES' REPORT

such as fishing and ship traffic. Major work then started to upgrade the Sea Watcher app with new features and the updating of codes. The aim will be to complete this work before the end of 2025.

Work on Sea Watch's main website also continued by ColourMedia web design company, assisted by Katie Baker. 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, particularly of bottlenose dolphin, Risso's dolphin and humpback whale.

Several of the species trends in numbers observed in previous years have continued. Humpback whales have been recorded year round all around the British Isles, but particularly in the Hebrides, east coast of Scotland, and the south west of England. Individuals have remained at specific locations for several days feeding on large shoals of fish, accompanied in some cases by fin whales. The latter species has been recorded regularly in small numbers in the western English Channel and around the Isles of Scilly, particularly in winter, with a few sightings also in northern Britain, mainly the Hebrides.

Minke whale strongholds in UK Seas are the Hebrides and northern and central North Sea, although smaller numbers are seen regularly in summer in the Irish Sea and western English Channel. Although it is a species favouring shelf seas of 50 to 100 m depth, in west Wales during the summer of 2024, minkes were recorded several times in shallow waters of less than 40 m depth (e.g. in Cardigan Bay). In November to December, the species appears to migrate offshore but a few individuals remain and overwinter here.

The Northern Community of orcas continues to inhabit the waters of northern Scotland mainly from the Moray Firth northwards to the Pentland Firth and around both Orkney and Shetland, where they have been seen preying upon harbour seals. Offshore in the northern Hebrides across to the Northern Isles and in the northern North Sea, orcas have been regularly reported associated with trawlers taking mackerel or herring. John Coe and Aquarius, the two male orcas forming the remaining members of the West Coast Community, were re sighted a few times in the Hebrides as well as in the northern North Sea off the north east coast of Scotland.

Bottlenose dolphins were recorded throughout the year along the east coast of England, with regular sightings year round in Northumberland, Tyneside, and North Yorkshire, often in groups of 30 to 40 animals. Several individuals have been shown from photo ID to be from the East Coast of Scotland population, with fewer sightings in the previous core area of the inner Moray Firth. This East Coast population numbers somewhere around 250 individuals. Part of the South Coast of England bottlenose dolphin population of around 40 animals that has long been concentrated around west Cornwall is now seen more regularly further east off the coast of Hampshire, Sussex and Kent. Across the Channel, there is a large population that ranges between the Channel Islands (notably Jersey) and the Normandy coast of France. Besides the French population, the largest coastal population of bottlenose dolphins in the UK occurs in the Irish Sea, where numbers in summer are concentrated within Cardigan Bay. The population numbers around 300 individuals although animals in the northern Irish Sea are not well documented so the overall population may be larger.

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Rissos dolphins occur regularly in specific locations where they have been seen now over several years. These include the south west of England around west Cornwall in particular, off the coast of Pembrokeshire in SW Wales, off the Llyn Peninsula around Bardsey Island and Caernarfon Bay across to west and north Anglesey, around the Isle of Man, the Hebrides, and Orkney and Shetland. Photo identification studies show that although individuals return to the same locations year after year, they also range widely with re sightings of individuals between Anglesey, the Isle of Man, SW Wales and West Cornwall.

As in other recent years, there have been relatively few sightings of white beaked dolphins, mainly in the central and northern North Sea, although the species also occurs in summer in the Outer Hebrides and off South west England, (Cornwall and SW Devon).

Atlantic white sided dolphins are now uncommon in UK waters, primarily only in the Northern Isles and Outer Hebrides reinforcing indications of a general northwards shift since Britain represents the southernmost part of their range.

Common dolphins continue to be seen in good numbers (sometimes with over 100 animals in a group), particularly in two main areas: the South west of England (Cornwall and Devon), South west Wales, and the Hebrides, but also further north in Scotland and eastwards into the North Sea where the species has sometimes been recorded in the central North Sea including up rivers in eastern England. As in 2023, common dolphins were seen on several occasions in shallow waters close to the coast, within Cardigan Bay, Caernarfon Bay and around Anglesey.

Harbour porpoises are the most widely distributed of species around the British Isles, and are almost certainly under recorded by our observer network. Numbers appear to be greatest in the central North Sea and the Hebrides, two regions where bottlenose dolphins (which are known to kill porpoises) are typically uncommon. Porpoises have been increasingly recorded also in the eastern English Channel and Dover Strait in late winter and early spring. However, with bottlenose dolphins spending more time in this region, the number of incidences of porpoise kills has increased. As noted last year, porpoise numbers appear to have declined in parts of the Irish Sea and Bristol Channel.

The network of Sea Watch observers around the UK routinely contribute also to national stranding schemes with their reports of both live and dead strandings.

The extensive photo library continues to expand, serving both the charitys needs and those of a number of educational bodies, environmental and conservation organisations, as well as news media. It also improves in quality, and currently comprises well over ten thousand images of marine mammals and birds, sea turtles and sharks, along with human pressures. Images of the less common species were added in particular. During the year, a number of interviews were undertaken for regional and national newspapers, TV and radio, and material provided for various TV programmes.

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 or early June lasting nine days (including two weekends). The aim has been to involve the public in undertaking systematic watches from land and from the John OGroats ferry across the Pentland Firth to Orkney. Although the target species has been the killer whale or orca, observers are encouraged to record all marine mammal species seen. The event has also involved public lectures, school visits, and a beach clean. In 2024, the event was organized from 25 May to 2 June by Sea Watch staff, Claudia Afeltra, Simone Evans, Craig Mackie, supported by Sea Watch Ambassador, Robin Petch. Sixty volunteer observers from around the UK were recruited to undertake watches in Caithness, Sutherland, and the Northern Isles. They spent a total of 448 hours collecting effort related data stationed at 19 land watch sites (173 land surveys) and conducted 16 boat surveys. 211 sightings of six marine mammal species totaling 599 individual animals were recorded. A sighting rate of 0.47 animals per hour of watching was recorded.

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The charity's major citizen science event, The National Whale and Dolphin Watch, was held for the twenty second year, between 26 July to 4 August 2024 organised by the Sightings Officer, Simone Evans, with help from the Communications Officer, Claudia Afeltra, assisted by Sian Tustin. At least 1,804 people participated around the UK. Timed watches were undertaken at 97 land watch sites and aboard 39 vessels (totaling 1063 hours of effort and 400 surveys), all around the British Isles. These resulted in 1,771 cetacean sightings comprising more than 12,377 individuals of 10 cetacean and 8 non cetacean species. The average rate of sighting a cetacean from across the British Isles was 0.52 animals per hour of watching, similar to most years. The National Whale and Dolphin Watch received both national and regional media coverage. Bottlenose dolphins were seen over much of the British Isles, with sightings as far north as the Shetland. Unusual marine sightings were reported throughout the British Isles. In the North, humpback whales were spotted in Orkney and North Scotland, while Risso's dolphins were observed in NE Scotland. Moving south, fin whales were seen in East and SE Scotland, followed by common dolphins and Risso's dolphins in NE England. In Eastern England, bottlenose dolphins and common dolphins were observed, and this trend continued southward into Southern England. Atlantic white sided dolphins were spotted in SW England, while long finned pilot whales and fin whales were reported in SW Scotland and the Inner Hebrides. Finally, common dolphins were sighted in Northern Ireland. It is not unheard of for some of these species to occur in these regions, but they are definitely not a frequent occurrence.

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, and developing several on line educational materials. The AAD Administrator continues to work with businesses in the south west of England to support the charity and its work, and continues in her role as Regional Coordinator for SW England.

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 seventeen years. A digital newsletter with educational content, photos and links to videos is circulated monthly. The adopted dolphins are individuals from the Cardigan Bay population that Sea Watch is monitoring using photo ID.

Besides training of the summer interns, weekend courses were run for the wider public in New Quay, and for members of the North Sea Wildlife Trusts, as well as for third year undergraduates and MSc graduates at Bangor University.

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, edited by Hannah Parkinson and the Charity's Director. The membership is managed on a Paid Memberships Pro platform by Robin Petch, who instigated this along with marketing through Brevo.

Sea Watch 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 c.160,000 for the year. Its social media outlets continue to prove popular (c.20,000 followers on Facebook, c.7,100 followers on X (formerly Twitter), c.6,700 followers on Instagram, and greater than 2,000 followers on TikTok including 117,000 from one post, and video views averaging greater than 2,000). The YouTube account has not been used besides Kirstens NWDW receiving c.50 views. This issue was due to multi factor authentication being connected to a past staff member's device. A secondary Sea Watch account (SeaWatch2755) increased the views to c.190.

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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, and developed a range of internet-based educational materials – fact sheets, videos, etc. Our collaboration with the North Sea Wildlife Trusts continued, with a strong local network of shore watchers collecting effort-based data from a range of sites in Yorkshire, Co. Durham, Cleveland, Tyneside, and Northumberland. These data continue to prove very useful in monitoring cetaceans in coastal waters of eastern England where bottlenose dolphins from East Scotland for the last ten years have increasingly occupied the region. Sea Watch has been assisting a PhD student from St Andrews University by providing data, whilst the results of the regular monitoring formed a presentation by the Director at a regional EASTME Conference held in Lincoln in May 2024.

With Paragon House opening again in April 2024 following the necessary work by Ceredigion County Council to address structural issues in the building, the visitor centre and education hub that Sea Watch set up with photo displays, audio-visual exhibits, and murals was re-organised. The space available is restricted and the challenge has been to provide enough freedom to move around without the area becoming too crowded. Complementing the displays in the visitor centre, outreach activities in New Quay were conducted regularly on the pier and during Dolphin Spotting Boat Trips, as well as with local events and visits to schools. These were led by the Communications & Outreach Officer, Claudia Afeltra, and volunteer Education & Outreach Officers, Harriet Goodchild and Bhavya Malpani.

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. Following a period of financial difficulties during and after the Covid pandemic, there has been an upturn in the charity's economic situation. Between 2022 and 2024, Natural Resources Wales awarded Sea Watch an annual grant for the monitoring of bottlenose dolphins in Welsh waters which has been an enormous help to the charity, and from 2023, Sea Watch has received funding to support a second field office at Bodorgan (Anglesey) and to develop a marine management programme of research and community outreach, with further funding through the Wales Council for Voluntary Action. And in late 2024, the charity was awarded a large donation from the Postcode Local Community Trust in recognition of its services to the community. These have enabled the charity recently to build some extra reserves for its development, resulting in the recruitment of additional staff to build capacity and to progress urgent and much needed conservation, research and monitoring activities.

Finally, we are extremely grateful to continue to receive a substantial legacy from the late Muriel May Abbot, and in very sad circumstances, funds raised by the Brazier family in honour of their late daughter, Tallie, who had been an intern with us and was tragically killed in a car accident. We have set up a bursary scheme in memory of her.

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TRUSTEES' REPORT

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
- Natural Resources Wales
- Natural England
- Bangor University
- Wales Council for Voluntary Action
- Meyrick Charitable Trust
- Postcode Local Community Trust
- Muriel May Abbot (legacy)
- Joseph Strong Frazer Trust
- Tallie Brazier family

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TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/03/2025

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 receive 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 to familiarize themselves with the charity and the context within which it operates. The Charity Commission 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 minimized 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.

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 12).

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.

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A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Operations Director. The Operations 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.

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 the charity, who served during the year and up to date of this report are set out on page 1.

The report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 28/11/2025



FOR THE YEAR ENDED 31/03/2025

TRUSTEES' REPORT

Mr A N Osborn - Solicitor (Acting Chair)
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEA WATCH FOUNDATION - THE CETACEAN MONITORING UNIT

I report on the accounts of the company for the year ended 31/03/2025 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....

Date:

Andrews & O'Shea Limited
Optima House

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/03/2025**

Spindle Way
Crawley
West Sussex
RH101TT
01293 312042

**Statement of Financial Activities
for the year ended 31/03/2025**

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Income				
Income from generated funds				
Income from Investments	15,587	-	15,588	8,616
Income from charitable activities	267,930	188,935	456,865	389,630
Total Income and endowments	283,517	188,935	472,453	398,246
Expenses				
Costs of generating funds				
Expenditure on Raised funds	32,950	49,594	82,545	62,445
Expenditure on Charitable activities	141,382	160,463	301,845	208,643
Total Expenses	174,332	210,057	384,390	271,088
Net gains on investments				
Net Income	109,185	(21,122)	88,063	127,158
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	109,185	(21,122)	88,063	127,158
Total funds brought forward	421,317	49,972	471,289	344,131
Net funds carried forward	530,502	28,850	559,352	471,289

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Sea Watch Foundation - The Cetacean Monitoring Unit

BALANCE SHEET AT 31/03/2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Intangible assets	4	1	1
Tangible assets	5	1,794	2,178
		1,795	2,179
CURRENT ASSETS			
Stock		1,955	3,270
Debtors (amounts falling due within one year)	7	13,923	33,092
Investments	8	80,000	80,000
Cash at bank and in hand		490,449	355,669
		586,327	472,031
CREDITORS: Amounts falling due within one year	9	28,770	2,921
NET CURRENT ASSETS		557,557	469,110
TOTAL ASSETS LESS CURRENT LIABILITIES		559,352	471,289
CAPITAL AND RESERVES			
Unrestricted funds	11		
General fund		411,854	317,681
Designated funds		118,648	103,635
Restricted funds	12	28,850	49,972
		559,352	471,288
Difference on accounts		-	1

For the year ending 31/03/2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board of trustees on 28/11/2025 and signed on their behalf by



Mr A N Osborn - Solicitor (Acting Chair)
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2025**

1. ACCOUNTING POLICIES

1j. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 15% per annum - straight line basis

Office equipment 15% per annum - straight line basis

Equipment

%

1g. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

1h. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1i. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

1j. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities .

2. EMPLOYEES

	2025	2024
	No.	No.
Average number of employees	6	6

3. PENSION CONTRIBUTIONS

	2025	2024
	£	£
Pension contributions	2,359	1,714
	<u>2,359</u>	<u>1,714</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

4. INTANGIBLE FIXED ASSETS

	Purchased Goodwill £	Total £
Cost		
At 01/04/2024	<u>9,500</u>	<u>9,500</u>
At 31/03/2025	<u>9,500</u>	<u>9,500</u>
Depreciation		
At 01/04/2024	<u>9,499</u>	<u>9,499</u>
At 31/03/2025	<u>9,499</u>	<u>9,499</u>
Net Book Amounts		
At 31/03/2025	<u>1</u>	<u>1</u>
At 31/03/2024	<u>1</u>	<u>1</u>

5. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 01/04/2024	<u>130,605</u>	<u>130,605</u>
At 31/03/2025	<u>130,605</u>	<u>130,605</u>
Depreciation		
At 01/04/2024	128,427	128,427
For the year	<u>384</u>	<u>384</u>
At 31/03/2025	<u>128,811</u>	<u>128,811</u>
Net Book Amounts		
At 31/03/2025	<u>1,794</u>	<u>1,794</u>
At 31/03/2024	<u>2,178</u>	<u>2,178</u>

6. STOCK

	2025 £	2024 £
Stock comprises:		
Stock	<u>1,955</u>	<u>3,270</u>
	<u>1,955</u>	<u>3,270</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

7. DEBTORS	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	<u>13,923</u>	<u>33,092</u>
	<u>13,923</u>	<u>33,092</u>

8. CURRENT ASSET INVESTMENTS	2025	2024
	£	£
Other investments	<u>80,000</u>	<u>80,000</u>
	<u>80,000</u>	<u>80,000</u>

This investment is currently valued at 31st March 2025 at £74,741, (£72,851 - 2024).

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Taxation and social security	1	-
Other creditors	<u>28,769</u>	<u>2,921</u>
	<u>28,770</u>	<u>2,921</u>

10. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/03/2025 there were members.

Sea Watch Foundation - The Cetacean Monitoring Unit

11. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	317,681	268,505	(174,332)	-	411,854
Conservation Fund	51,819	7,506	-	-	59,325
Education Fund	51,817	7,506	-	-	59,323
	<u>421,317</u>	<u>283,517</u>	<u>(174,332)</u>	<u>-</u>	<u>530,502</u>

Conservation Fund

Conservation Fund

Education Fund

Education Fund

12. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Bottlenose Dolphin Monitoring Project (£102,200)	4,465	102,200	(106,665)	-	-
Bodorgan Project (£86,735)	13,860	86,735	(71,745)	-	28,850
CIBBLiNA Project (£0)	31,647	-	(31,647)	-	-
	<u>49,972</u>	<u>188,935</u>	<u>(210,057)</u>	<u>-</u>	<u>28,850</u>

Bottlenose Dolphin Monitoring Project (£102,200)

A project funded by Natural Resources Wales to undertake monitoring of bottlenose dolphins in Welsh waters in order to assess their conservation status.

Bodorgan Project (£86,735)

A long-term project to develop community based marine management of the seas around South West Anglesey through environmental monitoring, citizen science, stakeholder engagement, education and outreach. This is delivered through our Wellbeing for our Seas project funded from the Landfill Disposals Tax Communities Scheme administered by the Wales Council for Voluntary Action and from the Meyrick Charitable Trust who host the Sea Watch Foundation office and internship programme in Anglesey.

CIBBLiNA Project (£0)

A six year international consortium project to improve monitoring and mitigation of fisheries by catch of protected, endangered and threatened marine species led by the Dutch Ministry of the environment through funding under the EU LIFE programme.

Sea Watch Foundation - The Cetacean Monitoring Unit

**Incoming Resources
for the year ended 31/03/2025**

	2025	2024
	£	£
Incoming resources		
Incoming resources from generated funds		
	<u>15,588</u>	<u>8,616</u>
Charitable Activity		
Donations	154,887	44,899
Merchandise sales	6,934	8,508
Volunteer contributions	28,209	22,870
Adoptions	26,690	23,955
Grants	188,935	206,856
Subscriptions	7,941	10,421
Training course	8,271	-
Consultancy	<u>34,998</u>	<u>72,121</u>
	456,865	389,630
	<u>456,865</u>	<u>389,630</u>
	<u>472,453</u>	<u>398,246</u>

Sea Watch Foundation - The Cetacean Monitoring Unit

**Expenses
for the year ended 31/03/2025**

	2025	2024
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Volunteer Expenses	31,062	21,446
Boat hire	39,433	33,900
Merchandise	12,050	7,099
	<u>82,545</u>	<u>62,445</u>
	<u>82,545</u>	<u>62,445</u>
 Charitable Activities		
Insurance	1,794	1,688
Rent	11,708	7,217
Wages & Salaries	170,145	112,248
NIC employer (wages and salaries)	10,458	5,882
Pension contributions	2,359	1,714
On line mapping	10,500	-
Website and Advertising costs	4,515	404
Travel	4,913	4,182
Accountancy fees	3,431	3,367
Consultancy fees	76,374	64,653
Printing, postage, Stationery & office supplies	2,547	5,142
Telephone	2,139	1,285
Bank charges	323	94
Sundry expenses	255	383
Depreciation of equipment	384	384
	<u>301,845</u>	<u>208,643</u>
	<u>384,390</u>	<u>271,088</u>

