



MARINE
CONSERVATION
SOCIETY

Annual Impact Report & Accounts

2022-2023





Contents

Introduction	3
A message from our Chief Executive	3
A message from our Chair	4
Our year in numbers	6
Our impact	8
Ocean goals	10
1 For a better protected ocean	10
2 For a cleaner ocean	12
3 For a healthier ocean	14
4 One ocean for everyone	16
Operational goals	18
An engaged community of support	20
A sustainable organisation	22
Powerful partnerships and philanthropy	24
Reflections	26
2022–2023 Unexpected challenges and disappointments	26
2023–2024 Fresh determination and ambitious plans	27
Financial review	28
Structure, governance and management	32
Independent Auditor's Report to the Trustees of Marine Conservation Society	34
Financial statements	38
Principal accounting policies	41
Notes to the financial statements	44
Acknowledgements of financial and other support	58
Reference and administrative information	60

Ballan wrasse, Cornwall 📷 Sam Mansfield
School beach clean, Sandbanks 📷 MCS/Billy Barraclough
Shoal of bib 📷 Dan Bolt
Dive Project Cornwall 📷 MCS/Billy Barraclough

Front cover Tompot Blenny in Deadman's fingers 📷 Paul Pettitt
Rear cover Lumpsucker, Loch Carron 📷 Cathy Lewis



Seagrass 📷 Theo Vickers

2022–2023 A message from our Chief Executive Our collective impact



“We have great plans and work underway to ensure our supporters have a voice and feel part of a community.”

We are extremely grateful to everyone who has supported the Marine Conservation Society over the past year; those who joined as a member, donated, raised funds, volunteered, partnered and helped to raise awareness of our work.

Support from our members has allowed us to secure proper protections for vital Marine Protected Areas, remove 17 tonnes of litter from beaches, influence major policy such as Scotland's Marine Litter Strategy, and raise awareness of 'forever chemical' pollution in our seas. Without them, we would not have achieved all that we have.

Our supporters, regardless of whether they ran a marathon in our name, signed a petition or simply promoted our work to their friends and family, enable us to push further, harder and faster for better protections, bigger changes and a more secure future for our ocean. For that, we are extremely grateful.

We want to better engage with our valuable community of members and supporters and are improving how we communicate with them and

their experience with us. From choosing how we engage with them, and about what, to an online, members-only area and exclusive resources, and our exciting new interactive digital magazine, we have great plans and work underway to ensure our supporters have a voice and feel part of a community. This will allow us to engage with our supporters in ways that suit and reflect their lifestyle.

Whether they take part in Seasearch dives, advocate for our causes, head to the beach for our annual Great British Beach Clean or share jellyfish sightings with us, we're looking forward to hearing more from our supporters, learning about their connection to the sea, and sharing their stories.

We're looking forward to the coming year, in which we will further our efforts to fight for our seas, set ambitious plans and ensure our ocean remains at the forefront, and we welcome our supporters joining us on this journey.

Sandy Luk
Chief Executive



A message from our Chair

We rely on a healthy ocean. Our survival depends on it. Our wellbeing is improved by it. More and more of us, including politicians and business leaders, are realising this and the need to address the current poor health of our seas. We need to act at pace and at scale.

This year, we have achieved considerable successes, in spite of the difficult economic circumstances. We have also begun to look at how we can achieve a step change in our influence.

Following years of campaigning, we were delighted to see the Government introduce revised management of English offshore Marine Protected Areas (MPAs). Four sites, covering an area the size of The Bahamas, have been closed to bottom towed fishing gear. A further 13 sites are under consultation. This is crucial in ensuring these vulnerable areas receive the protection they need to thrive.

We redoubled our efforts to stop sewage pollution affecting marine habitats, including MPAs. After repeated attempts to work with Defra on developing a plan to reduce untreated sewage in Storm Overflow Discharges, we were left with no choice but to take legal action. We will act as a voice for our ocean and its inhabitants, pushing the UK Government to amend its plan to include coastal waters and MPAs, and impose tighter deadlines on water companies to act.

Our persistence in calling for the urgent introduction of Deposit Return Schemes (DRS) in all UK nations has paid off, with schemes now announced for England, Wales, and Northern Ireland to start in October 2025, with Scotland's scheme now delayed until then also. The data collected by our volunteers on beach cleans across the UK provided evidence of the need for DRS to tackle drinks-related litter polluting our shores. While we wait for their introduction, we will continue to work with fellow eNGOs, politicians and government to ensure that these schemes are delivered as promised.

With the help of our supporters, we have been turning up the pressure on the UK Government to act on 'forever chemicals' which are polluting our waterways, harming our wildlife and further driving the biodiversity crisis. We have been engaging with politicians, industry and the public to raise awareness and call for a ban on forever chemicals in non-essential uses.

In November 2022, we completed our three-year, £1 million transformation of the Good Fish Guide, helping it to remain a trusted and leading guide on sustainable seafood. It is now easier for consumers to check the sustainability of seafood products, while supporting companies to make their seafood policies more ocean friendly through our Good Fish Guide for Business.

Of particular note this year is the work we have embarked on to develop our Ocean Recovery Strategy. We have been looking at how to accelerate large-scale habitat and species recovery and stewardship. Reaching out to new partners, we will do this through restoration projects across the UK, working with people and local communities to connect them with the ocean and help it recover. We will advocate for effective ocean management and investment policies, ensuring that our seas are properly protected and able to recover.

This greater ambition would not be possible without the vision, knowledge and commitment of our staff, Trustees, ambassadors, and many supporters. Together, we have our sights set on a cleaner, healthier, and better protected ocean for us all.

We have an exciting year ahead.

Amanda Nobbs
Chair of Trustees



We have been looking at how to accelerate large-scale habitat and species recovery and stewardship. Reaching out to new partners, we will do this through restoration projects across the UK, working with people and local communities to connect them with the ocean and help it recover.”

Butterfish, Loch Carron © Dan Bolt

Our year in numbers

Kelp seascape, Cornwall 📍 Sam Mansfield; Sea slug on seagrass, Portland 📍 Georgie Bull; Purple sunstar, Loch Leven 📍 James Lynott; Diving Meanish reef, Isle of Mull 📍 Dan Bolt; Volunteer beach clean at Barry, Students learning on the beach at Sandbanks 📍 MCS/Billy Barraclough; Juvenile pollock, Totland 📍 Laura McConnell; Pollack 📍 Peter Bardsley

Over the course of this year, together with our community of supporters, we've spent thousands of hours underwater, on the beach and engaging people of all ages with our ocean. That's just the tip of the iceberg! Here are some of the great numbers we've achieved in another busy year...



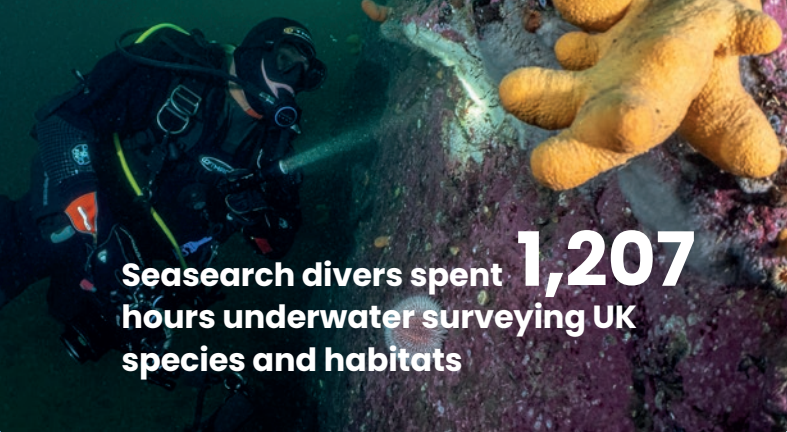
1,137 wildlife sightings were submitted to us, helping us to monitor populations of jellyfish and turtles, and gain valuable insight into ocean health

194 new Seasearch volunteers were trained to survey underwater habitats. This data helps experts make informed decisions about marine protection



We signed up **4,942** new volunteers

We made **33** alliances and partnerships, educating business and industry on the importance of our ocean



Seasearch divers spent **1,207** hours underwater surveying UK species and habitats

2,754 citizen science surveys were undertaken by our volunteers, providing evidence for decision makers and influencers to improve the health of our seas

16,595 volunteers got stuck in cleaning and surveying the litter on beaches and inland, submitting wildlife sightings and taking part in the Big Seaweed Search

13,874 beach clean volunteers cleared **17** tonnes of litter



110,000 schoolchildren took part in our lessons in class and online

572,577 visitors came to our website



£4,666,213 was raised by our generous supporters and fundraisers

Bold advocacy led to **30** parliamentary mentions

Our marine experts wrote and presented **25** scientific publications



40% increase in the audience reach of our improved Good Fish Guide



For every **£1** spent on fundraising we raised **£4.82**

79p of every £ was spent on charitable activities



Our impact

We work with communities across the four nations, and in the UK's Overseas Territories, to protect and conserve our ocean for the future. See where we've been working for a cleaner, better protected and healthier ocean, one we can all enjoy.

- Beach clean & litter surveys
- Big Seaweed Search surveys
- Ocean Friendly Schools
- Scottish Education Roadshows
- Seasearch surveys
- Wildlife sightings
- Marine Protected Area closed to bottom towed gear
- Marine Protected Area fishing byelaw introduced



Working with the University of Exeter and local government in Montserrat to recover turtle populations through community-driven solutions

Through the UK Government's Blue Belt Programme, we've been facilitating progress in marine protected areas and fisheries management, including tackling Illegal, Unreported and Unregulated (IUU) fishing in Turks and Caicos, and Anguilla

Our Scottish Education Roadshow reached 1,342 young people in rural and urban areas with 90% deprivation

We are restoring native oysters in Scotland, deploying 60,000 in the Dornoch Firth through the DEEP project and gathering evidence in preparation for native oyster reintroduction in the Firth of Forth as part of Restoration Forth

Following our intensive input, the Scottish Government updated its Marine Litter Strategy to include action on sewage related debris, plastic pellets, and fishing and aquaculture gear

We used our Good Fish Guide ratings to work with the fishing industry and jointly highlight sustainability concerns to Marine Scotland, urging them to prioritise Fishery Management Plans for fisheries flagged as unsustainable and data limited

Our report influenced the UK Government's decision to introduce a byelaw into Dogger Bank Marine Protected Area, which has since seen a reduction of 98% in fishing activity

From Shetland to Guernsey and Bridgend to Belfast, 13,874 volunteers cleaned over 150,000 metres of beach, collecting 17 tonnes of litter – that's heavier than a double-decker bus!

Through our inland litter cleans, our volunteers collected 239 bags of litter, with a total of 9,297 items removed from our towns, parks and rivers

Following years of campaigning, a process of revised management is now in place in English offshore MPAs, with four sites covering 14,000 km² closed to bottom towed gear and a further 13 sites under consultation

We were invited to shape the progress of how the UK manages PFAS 'forever chemicals' and the future Chemicals Strategy through several workshops and meetings with Government

Our engagement with the All Party Parliamentary Group on microplastics raised awareness of microfibres as a significant source of microplastic pollution and there is a second reading of the Microfibres Bill scheduled for Autumn 2023

Using film-based community engagement, we've increased awareness and support of Marine Protected Areas. Increasing understanding of how they impact local communities and what more can be done

Successful introduction of a byelaw in Sussex that has fully protected a large swathe of the marine environment from bottom towed gear

We expanded seagrass protection, protecting meadows in Cornwall and Dorset using advanced mooring systems and voluntary no-anchor zones

Dive Project Cornwall took 400 UK schoolchildren into marine environments, where through our projects they gathered and analysed data

Effective cross-party lobbying secured a significant Ministerial commitment to improve the marine planning system, which will inform marine planning guidance and decision-making

We engaged with the Welsh fishing industry and Natural Resources Wales to improve understanding of the Good Fish Guide

Funding was secured for Hiraeth Yn Y Môr (There's Longing In The Sea) project to grow ocean literacy amongst coastal communities in North East Wales

Ocean goals

For a better protected ocean

We secure spaces where species and habitats can recover. We'll ensure our ocean is better protected and its value for biodiversity and climate change mitigation is recognised. We'll improve marine management and secure well-managed protected areas to recover, nurture and protect species and habitats. And we'll track the progress of ocean recovery.

We're campaigning for at least 30% of UK waters to be effectively managed by 2030 to protect wildlife and ecosystems.

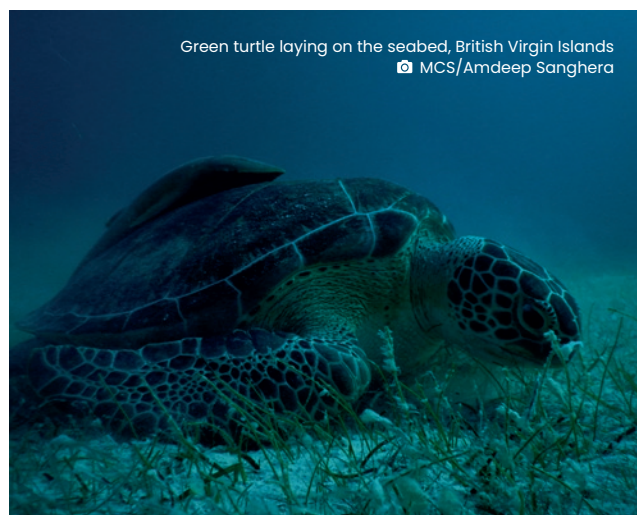
Our achievements:

Our Ocean Restoration work gathers pace as we input our technical skills, engage with communities, and monitor the success of restoration in collaboration with key partners. We have expanded our seagrass protection in England, protecting meadows in two sites in Cornwall and Dorset using advanced mooring systems and voluntary no-anchor zones, with plans to protect a third site off the Isle of Wight. We are restoring native oysters in Scotland, deploying 60,000 in the Dornoch Firth through the DEEP project and gathering evidence in preparation for native oyster reintroduction in the Firth of Forth as part of Restoration Forth.

In Wales, our effective cross-party lobbying has secured a significant Ministerial commitment to improve and enhance the marine planning system, which will inform marine planning guidance and decision making in support of marine ecosystem recovery. The revised approach to planning will provide more balance in protecting the marine environment through strategic environmental compensation at an appropriate level, mapping areas of opportunity for environmental restoration.

We continued to work on protecting and enhancing ocean health in the Caribbean UK Overseas Territories (UKOTs). We secured funding from the UK Government through the Blue Belt Programme, which supports fisheries management and marine protected areas, and have facilitated Turks and Caicos Islands and Anguilla signing up to the programme. In Montserrat, we've been working with the University of Exeter and local government on a Darwin Plus-funded project to recover and manage the island's turtle populations. We collected views on turtle fishery management and habitat conservation measures to generate community-driven solutions which informed policy recommendations to be presented to the Government of Montserrat.

Green turtle laying on the seabed, British Virgin Islands
MCS/Amdeep Sanghera



Shoal, jellyfish and diver, Orkney
Alison Moore



Placing oysters in the Dornoch Firth
Richard Shucksmith

Building on our experience of bringing an ocean focus to the outcomes of the Climate Change Convention's COP26 in Glasgow in 2021, we have continued to make the case for better protection and management of UK seas. We highlighted the need for the UK to deliver more urgently on its Sustainable Development goal commitments in a UN Global Compact report, which helps inform the actions and advocacy of major businesses to progress sustainable development. We also co-hosted a successful side event at the biodiversity conference, COP15, in Montreal with key decision-makers.

Anna Gelderd with Lord Richard Benyon, Ed Goodall and Charles Clover at the Ocean Action Reception at COP15, Montreal
Lisa Starr



“

At last, we are making progress with management of our offshore MPAs, with UK Government closing large sites off to damaging bottom-towed trawling. If we can exclude bottom-towed gear from all our UK offshore sites, we will start the process of rewilding a significant area of our seabed and our seas will start to recover.”

Dr Jean-Luc Solandt

Principal Specialist Ocean Recovery

Pipefish, Falmouth
Cathy Lewis



We are proud to say that our advocacy efforts for better fishery management within UK offshore marine protected areas (MPAs) has been successful. Following years of campaigning, a process of revised management is now in place in English offshore MPAs, with four sites covering 14,000 km² closed to bottom towed gear and a further 13 sites under consultation.

Our Marine UnProtected Areas report influenced the UK Government's decision to introduce one such byelaw for Dogger Bank MPA, which, our research shows, has since seen a reduction of 98% in fishing activity. We urged UK Government to introduce similar bottom towed gear restrictions in the remaining 36 offshore MPAs in English waters and the Government is consulting on a further 13, with more promised.

Ocean goals

For a cleaner ocean

We campaign to stop pollution entering our ocean. Using science, we track the health of our seas, identify and prevent the main sources of pollution, and work with businesses and governments towards a cleaner ocean.

We're calling for ocean pollution levels to show a clear downward trend by 2030.

Our achievements:

Our consultation responses and data have supported the introduction of a ban on a wide range of single-use plastic items. Though legislation differs in Scotland, England and Wales, all result in bans on single-use plastic cutlery; plates; beverage stirrers; and food containers, cups and lids made of expanded polystyrene – items commonly recorded on UK beaches. While the bans will help tackle this pollution, we will continue to push for a circular economy as a solution to the UK's litter problem.

With untreated sewage being dumped not only into bathing waters and rivers, but also into supposedly protected areas of our coastline, we have intensified our efforts. Despite responding to the government's Storm Overflows Discharge Reduction Plan and engaging with Defra, very few amendments were made to the Plan. We have therefore brought a legal case against the Government in England, as we believe the Government's lack of urgency is not only harmful to our environment, but unlawful. Through the publication of various briefings, we have also provided advice and guidance to businesses and governments and held constructive meetings with Scottish Water and SEPA.

We helped drive proposals for legislative action on microfibres in Westminster. Our engagement with the All Party Parliamentary Group on microplastics raised awareness of microfibres as a significant source of microplastic pollution and there is a second reading of the Microfibres Bill scheduled for Autumn 2023.

Following our intensive input in workshops, the Scottish Government updated its Marine Litter Strategy to include action on sewage related debris, plastic pellets, and fishing and aquaculture gear. We welcome the latest developments, which include an added focus on supporting clean up as well as prevention.



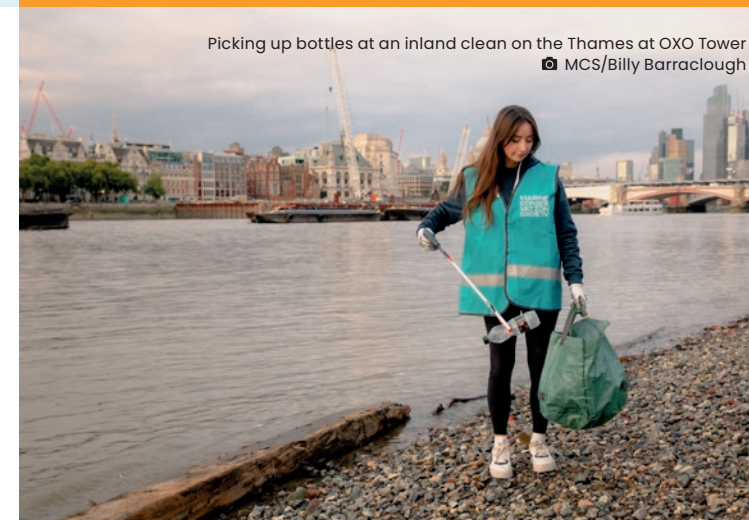
Great British Beach Clean volunteers recording their finds at Hove Beach, Sussex © MCS/Billy Barraclough

We consistently find drinks-related litter on our beach cleans. Finally, our calls for the urgent introduction of Deposit Return Schemes (DRS) in all UK nations have been answered, with schemes now announced for England, Wales, and Northern Ireland to start in October 2025. Unfortunately, England's proposed DRS does not include glass, and Scotland's previously committed to scheme has been delayed from August 2023 to October 2025, largely due to industry pushback and political tensions around internal markets issues. We are continuing to call for the early introduction of comprehensive deposit return schemes across all nations.



Volunteers picking up litter, Barry © MCS/Billy Barraclough

Picking up bottles at an inland clean on the Thames at OXO Tower © MCS/Billy Barraclough



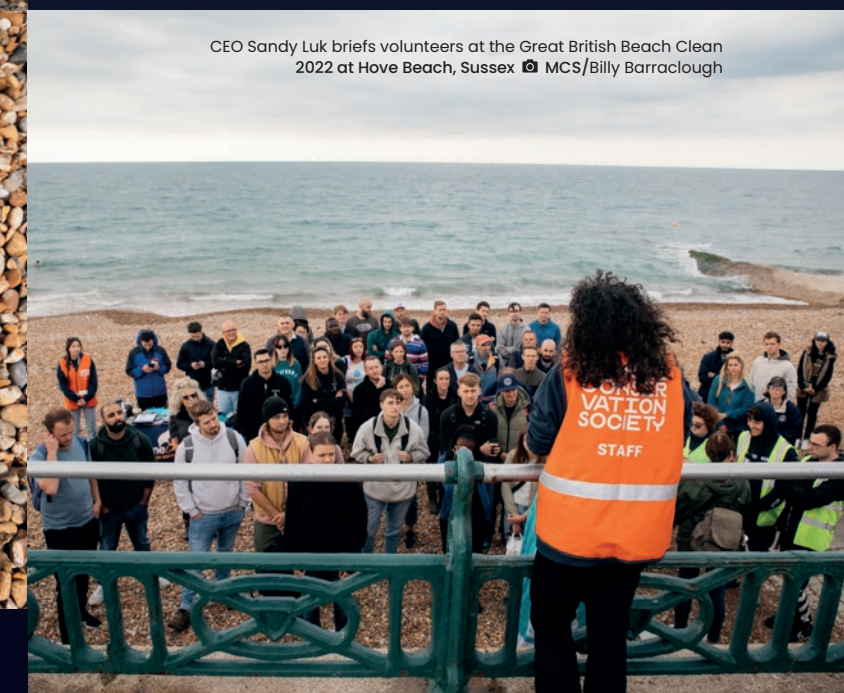
Litter collected at the Great British Beach Clean 2022 at Hove Beach, Sussex © MCS/Billy Barraclough

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After over a decade of campaigning for Deposit Return Schemes, we now have launch dates for schemes across the UK. Drinks containers are regularly found on our beaches and a returnable deposit on these items should make a significant difference to the amount of litter we find around our coasts.”

Dr Laura Foster
Head of Clean Seas

CEO Sandy Luk briefs volunteers at the Great British Beach Clean 2022 at Hove Beach, Sussex © MCS/Billy Barraclough



Ocean goals

For a healthier ocean

We promote sustainable fishing and seafood to minimise harm. We'll support businesses to catch, produce and source seafood sustainably and incorporate conservation into their work.



Padstow Harbour © Charlotte Coombes

We're calling for our fish stocks to be at sustainable levels by 2030.

Our achievements:

Through the Future Fisheries Alliance (FFA) partnership project, we have progressed our strategic objectives for fisheries management. We influenced the Joint Fisheries Statement (JFS) and continued to build consensus on the need for Remote Electronic Monitoring with cameras (REM), which we now have Ministerial commitment to explore. We have been working with FFA colleagues to capture the eNGO response to the new JFS and Fisheries Management Plan proposals and are determining next steps, which has led to productive meetings with Defra officials, including the Minister.

We remain influential in the development of the Scottish Aquaculture Vision and Scottish fisheries management discussions. To take forward Scotland's Future Fisheries Management Strategy and Fisheries Act goals, we have been working with members of the Fisheries Management and Conservation Group to deliver the FFA vision in Scotland, developing consultation responses and providing evidence to the Scottish Parliament.

We have continued to work with the seaweed sector to push for progress in seaweed aquaculture and have developed meaningful relationships which will enable us to do so. We have produced a Code of Seaweed Environmental Best Practice with the intention of influencing and feeding into an Industry Seaweed Code of Practice. We are also set to work with the Scottish Seaweed Industry Association to establish its own Code of Practice.

We used our Good Fish Guide ratings to work with the fishing industry and jointly highlight sustainability concerns to Marine Scotland, urging them to prioritise Fishery Management Plans for fisheries flagged as unsustainable and data limited. We also engaged with Welsh fishing industry representatives and Natural Resources Wales to improve understanding of the Guide and its impact on sourcing decisions. Following our calls for better transparency by regulators in sharing data on public platforms, a lack of which can affect ratings, Natural Resource Wales shared additional data with us.

In November 2022, we completed our three-year, £1 million transformation of the Good Fish Guide. We invested in critical improvements to the Good Fish Guide, including a new database system, and overhauled our app and website. Our new and engaging Seafood Checker makes it easier for consumers to check the sustainability of seafood products, while our Good Fish Guide for Business supports companies in making their seafood policies more ocean friendly. We added over 150 new ratings, covering more UK seafood than ever before. We also reached new and diverse audiences, improving understanding of the impacts of unsustainable seafood and helping people to take action. Usage of our new Good Fish Guide website has grown 32% year-on-year, and we've been consistently mentioned across media platforms since we launched our new-look Guide in June 2021.

Our Good Fish Guide for desktop and mobile offers the latest sustainability advice for UK seafood © MCS/Billy Barraclough



Shoal of mackerel, Scotland © Cathy Lewis



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We are proud to support the Marine Conservation Society. The research and tools they provide help us to promote sustainable fish and seafood across CH&CO and we use the Good Fish Guide to empower our teams to make informed sourcing decisions that support marine life whilst remaining delicious to our customers. The ratings system provides us with a framework to report against and helps us to communicate to our teams and beyond.”

Clare Clark
Head of Sustainability at CH&CO

Ocean goals

One ocean for everyone

We work hard to ensure everyone can enjoy the ocean and what it has to offer, while fulfilling their responsibility to protect it.

We'll promote the value of the ocean for our health and wellbeing.

Our achievements:

We increased the reach and impact of our education work through our strategic partnership with World Oceans Day for Schools, whose mission is to deepen understanding of our relationship with the ocean. Through our work, it has evolved from 400 schools in 2018 to an interactive online festival with over 100,000 users. Our live streamed session was attended by 5,300 students, and through our social media activity, we highlighted the importance of our ocean to a wider audience, reaching over 422,000 people.

The Youth Ocean Network (YON) has been at the heart of our youth engagement development, as we look to increase opportunities for young people aged 25 and under to volunteer, campaign and fundraise with us. Through online monthly meetings and our Youth Engagement Officer, we have introduced the YON to our work, staff and scientists, with topics ranging from PFAS to policy and advocacy. Encouragingly, these young people are now asking for more face-to-face opportunities to add their voices to ours.

Our recent volunteer survey collected data on the Equity, Diversity & Inclusion characteristics of volunteers, providing us with baseline data that we will use to identify opportunities and steps that can be taken to include more people from under-represented groups. We have developed our national volunteer programme, education programme and Youth Ocean Network, enabling us to increase our involvement of young people in the future.

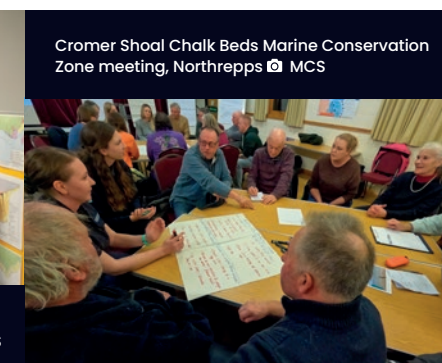
Our Ocean Friendly School Awards have generated deep engagement from schools, with songs, beach cleans, wet wipe investigations, letters to local councillors, social media posts and school centred ocean manifestos submitted. To ensure they were accessible, we reviewed the pilot of the awards and received positive feedback from three schools. 61 new schools have signed up for awards and we will offer face-to-face or online support to increase capacity.



School children learning at Dive Project Cornwall
MCS/Billy Barraclough



Beachy Head East Marine Conservation Zone
informal consultation workshop, Hastings MCS



Cromer Shoal Chalk Beds Marine Conservation
Zone meeting, Northrepps MCS



Collaborating with The Prince's Trust to
engage youth audiences MCS

Through our Agents of Change project, we work alongside coastal communities to make marine protected areas matter. Using film-based community engagement, we've increased awareness and support of marine protected areas, understanding how they impact local communities and what more can be done.

The approach is gaining recognition within government for its holistic approach to community engagement and project learning, with Councils, Members of Parliament, Defra, Natural England, the Marine Management Organisation and the Environment Agency joining our community workshops and meetings. We've been asked to share our experience and knowledge to improve understanding of local communities, their perspectives, and how to connect with them, and we continue to support coastal Councils in recognising the value of the sea locally and including it in their environment plans.



Beachy Head East Marine Conservation Zone informal
consultation workshop, Bexhill MCS

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It's great to see that Agents of Change has had such impact across our organisation and beyond. We have been invited to share our project learning further than ever before, influencing regulators and helping them to better consider the ocean and local community in how they plan and manage fisheries and marine protected areas. We've also engaged with new audiences, trialling new types of youth engagement events to connect them to the sea and inspire them to act to protect it. We're pleased to see these holistic and inclusive approaches implemented across the organisation and used to develop better informed projects for 2023 and beyond.”

Alice Tebb
Agents of Change Project Coordinator



Edinburgh University Beach Clean
MCS/Katie Macfarlane



Engaging with young people at the Sea Scotland Youth Event MCS



Operational goals

An engaged community of support

We will build an engaged community of support, committed to protecting and restoring the health of our ocean. We will promote supporter involvement through giving, campaigning and volunteering and pursue wider, pro-ocean societal change.

Members, volunteers and community engagement

Our achievements:

With thanks to funding from the Green Recovery Challenge Fund, which was delivered by National Lottery Heritage Fund, we kickstarted a new national volunteer programme that will assist a consistent 'anytime, anywhere' volunteer journey, breaking down geographic and financial barriers to participating. This included developing two new volunteer roles with a digital service approach. We've also grown engagement through our Youth Ocean Network and significantly enhanced online training and support resources across all our citizen science programmes.

We continued to provide excellent citizen science opportunities for volunteers through our Beachwatch and Seasearch programmes. This year, 13,874 volunteers participated in 1,127 beach cleans, collecting 17 tonnes of litter. Our Seasearch divers and snorkellers have collected high quality seabed data over 1,205 hours this year. Our work using Seasearch records to estimate population trends in seabed species will be included in the State of Nature 2023 report, an annual health check on the condition of UK wildlife.

We carried out our first volunteer survey this year to gain insight into the quality of our volunteer programme and collect baseline data to measure progress. We were pleased to see a high retention rate, with 57% of volunteers working with us for over three years and 97% likely to recommend us. We also developed our Volunteer Dashboard to make it more user friendly, clearly show volunteers the impact they're having and increase the resources available on the volunteer-only area.

Despite a challenging year of an uncertain economic climate combined with a cost-of-living crisis, our fantastic supporters have increased their average donation value from £9 to £10 and we have recruited 500 new members. We surveyed our members, the majority of whom have signed petitions, learned about the ocean, attended beach cleans and made sustainable seafood choices, and the results have shown the strong impact of our scientific, education and advocacy work.



Volunteers, staff and sponsors Cully & Sully at Great British Beach Clean 2022, Hove, East Sussex. © MCS/Billy Barraclough

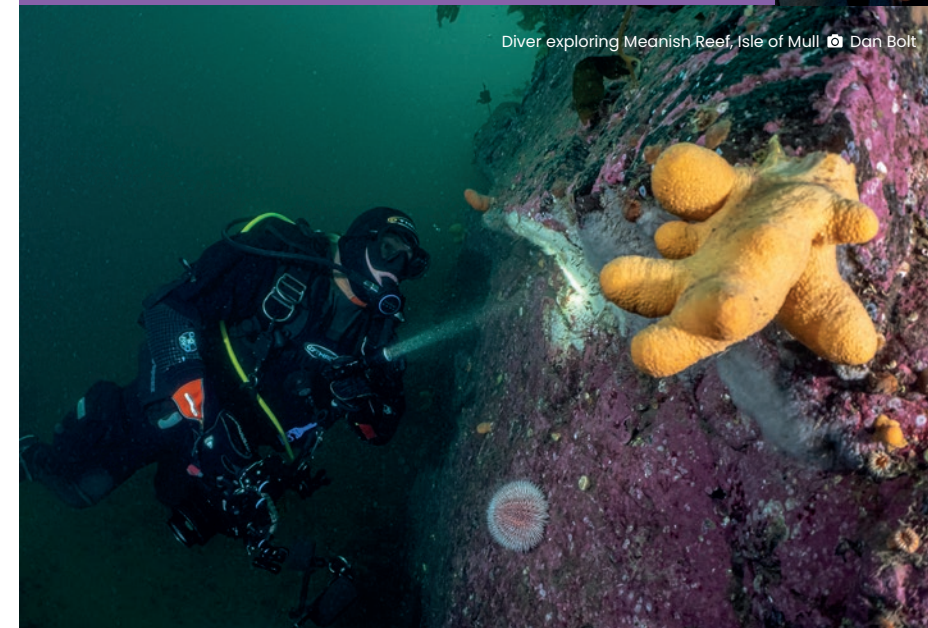
The Scottish Education Roadshow, which ran from September 2021 to September 2022, encouraged young people to explore conservation and improve their ocean literacy. From the Shetland Islands to Dumfries and Galloway, we delivered activities across the country and engaged with 5,652 young people aged 4-25. Participants contributed valuable citizen science data, learned about marine life and the impacts of climate change on the ocean, and developed action plans to tackle pollution. We reached young people in remote, rural areas, and urban areas of deprivation, reaching 1,342 people in areas with 90% deprivation. The roadshow enabled them to access outdoor learning and blue spaces, with some experiencing the coastline of Scotland for the first time.



Scottish Education Roadshow in action. ▲ © Iain Stewart ▲ © MCS
▼ Source to sea inland litter pick, ▲ Great British Beach Clean © MCS



Diver exploring Meanish Reef, Isle of Mull. © Dan Bolt



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The roadshow helped us achieve our goal for more young people to have the confidence to get outdoors, feel empowered to protect their environment and become voices for Scotland's seas. Pupils connected with our policy aims and collected vital data through practical activities like beach cleans, and used a range of skills in our citizen science tasks.”

Kirsty Crawford
Volunteer & Community
Engagement Manager

Operational goals

An engaged community of support

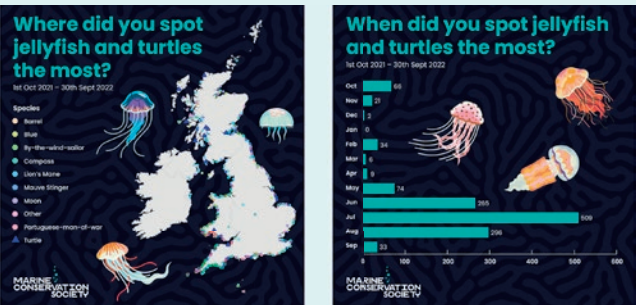
Campaigns, brand and profile

Our achievements:

We launched our first annual report on our Wildlife Sightings citizen science project, highlighting the findings and what the public's reports tell us about jellyfish and turtle populations in the UK. The report generated high engagement on social media platforms, and widespread coverage in national and local media outlets, reaching over 8.5 million people and gaining over 22 million impressions.

We worked alongside a member of our Youth Ocean Network, Laura Young, to gather evidence on the issue of disposable vapes polluting the environment and develop the 'Ban Disposable Vapes' campaign. Through this campaign, we have raised awareness of the impacts of single-use vapes on the environment and collected images from supporters across the UK to demonstrate the extent of the issue. As well as receiving vast media coverage, including national outlets, the campaign has resulted in Scottish councils supporting a ban on disposable vapes.

Our ocean goals, for a cleaner, better protected and healthier ocean, for everyone, are at the heart of what and how we communicate. This year we've seen increased awareness, engagement, and concern for what stands in the way of us achieving these goals. Through our Stop Ocean Poison campaign, we've shone a light on the extent of the chemical pollution crisis and its impact on the ocean. We've shown clear links between a healthy ocean and planet and supported our community in pushing for a cleaner ocean, with almost 20,000 signatures in support of UK Government action on 'forever chemicals'.



Our Stop Ocean Poison campaign has furthered our profile and reputation, and we're proud to be at the forefront of environmental organisations campaigning on chemical pollution. We have attended Parliamentary events, film festivals and more, engaging a wide range of people, organisations, and businesses in the issue of chemical pollution. We have worked with our volunteers, Youth Ocean Network, corporate partners and many more people to push for government action on chemical pollution and will continue to do so.

Stop Ocean Poison campaign
Daughter Studio

“The impact of chemical pollution on the environment is profound, but it wasn't being talked about widely enough. The Stop Ocean Poison campaign has effectively raised the profile of harmful chemicals, and the impacts of chemical pollution on our planet. The campaign image has been a great way to engage people, including policymakers, with the issue. There have been positive policy steps in the right direction over the last year, but we'll continue to campaign to Stop Ocean Poison – our work isn't done yet!”

Dr Francesca Ginley
Policy & Advocacy Manager – Chemicals

Operational goals

Sustainable organisation

We create a high performing culture with talented, knowledgeable people who plan effectively and ensure that the charity's values underpin everything that we do.

We'll utilise our resources carefully through the management of risk, optimisation of data, efficient processes and ensuring our finances are secure. We'll reduce our carbon footprint, demonstrating our ethical principles.

Our achievements:

This year, an externally facilitated Board effectiveness review was undertaken to ensure that the Board's performance, leadership, skills and experience enable the organisation to thrive and fulfil our goals. It identified positive governance in areas of culture, relationships, our commitment to equity, diversity, and inclusion (EDI) and an effective public facing strategy. The review's recommendations informed an action plan, which we are currently implementing to further improve the effectiveness of our Board.

We analyse the data at every point in our recruitment process so we can develop selection processes that offer an open and attractive experience for all. This year, we established an applicant tracking system that enables blind recruitment for shortlisting and provides efficient communications and integrated onboarding for candidates. We continued to collect EDI information from candidates to assess the effectiveness of our recruitment advertising at reaching diverse audiences. We have incorporated Wildlife & Countryside LINK's routemap to promote ethnic diversity in the environmental charity sector into our EDI strategy. We will continue to provide support and resources in the LINK group to make it a success.

Our partnerships with LSP Leadership for coaching and Deloitte/Multiverse for data apprenticeships are giving us unprecedented access to high-calibre development programmes. Staff from across our organisation are involved in the data literacy and business transformation scheme and are developing skills in data analysis and visualisation, as well as investigating business processes for efficiency. These much-needed skills support robust, data-driven decision-making throughout the organisation.

We have been further developing our new project management framework through a process of continuous improvement and supported training. The new framework underpins the delivery of all projects, improving communication, delivering transparent decision-making, and facilitating project collaboration to maximise the effectiveness of our work.



Our annual all staff get together, Bristol © MCS

We are continuously developing our IT security strategy to improve our security processes. We have been working to achieve the Cyber Essentials accreditation, awarded just after the year end in April 2023, which demonstrates our commitment to data protection and security.

To prevent cyber-attacks and provide stronger data leak prevention, regular updates and training on cyber security took place in organisation-wide meetings throughout the year and bi-annual email attack simulation training has been completed for the first time within the organisation. We also completed the rollout of a mobile device management system, meaning that all company mobiles are now managed, monitored, and have encrypted storage, and are rolling out a device management system across all organisational computers.



Marine Conservation Society staff catching up at a beach clean, Barry © MCS/Billy Barraclough

“

Our organisation relies heavily upon digital services, but where there is technology, there is a risk. Cyber criminals regularly attack charities, which can have low IT budgets and resources. They exploit poorly protected systems by using opportunistic and automated attacks. Achieving Cyber Essentials certification gives us added protection against such threats, demonstrates to our supporters that we take protecting their data seriously, and gives us a potential advantage with funding applications.”

Mark Holland
Head of IT and Property

Operational goals

Powerful partnerships and philanthropy

We build meaningful funding partnerships with people and organisations motivated by the urgent need for a healthier ocean. We will fundraise effectively, responsibly, and transparently, connecting our donors with the impact their support has on ocean recovery.

Our achievements:

We have continued to deepen engagement with businesses and develop strategic, multi-year partnerships with a broad range of funders who help achieve our ocean goals. We have worked closely with FatFace to raise awareness of 'forever chemicals' and remove single-use plastics from its ranges, receiving a multi-year funding pledge to support our citizen science projects. Our partnerships played a key role in income from trusts and foundations exceeding its target for the year and in the strong uptake in Payroll Giving, which we promoted in February.

We are at a critical stage for the environmental future of UK aquaculture, with the industry poised for significant growth. Encouragingly, we have seen increasing interest in our innovative aquaculture work and are extremely grateful for funding from the Levine Family Foundation, which has enabled us to kickstart a seaweed aquaculture guidance plan for the UK. We have also secured a 2.5-year grant from Esmée Fairbairn Foundation, enabling us to recruit a new Aquaculture Policy Officer to help shape the environmental future of UK aquaculture.

We secured some exciting new funding to deliver activity next year and beyond, including sponsorship of our Great British Beach Clean by Cully & Sully and multi-year pledges of unrestricted support from committed donors, The Helvellyn Foundation and John Swire 1989 Charitable Trust.

The Nature Networks Fund, which is delivered by the Heritage Fund on behalf of the Welsh Government, confirmed £244,000 over two years towards Hiraeth Yn Y Môr (There's Longing in the Sea). This project will grow Ocean Literacy amongst coastal communities in North East Wales and evaluate its impact on both improving people's health and well-being, and the sustainable management of the ocean.



In the current climate, the need for unrestricted, long-term support has never been greater. This year, we received an amazing £1m from players of People's Postcode Lottery, bringing the total received since 2015 to £4.975m. Players' support is incredibly valuable to us and has underpinned growth and increased impact across all areas of our work. It has enabled us to take measured risks, particularly in our financial planning and budgeting. This means we can invest in growth sooner, whilst managing our reserves, so that we are best positioned to secure much-needed funding.

“Our ocean is vital to life on earth, to livelihoods and to people's health and wellbeing. We're delighted to see the wonderful impact player support has had on Marine Conservation Society and its activities. Players across Britain have raised over £1.1 billion for thousands of charities and good causes, demonstrating how working together can truly make a difference and bring positive change for both people and planet.”

Laura Chow
Head of Charities, People's Postcode Lottery



Our FatFace Summer 2022 clothing range collaboration FatFace





2022–2023

Unexpected challenges and set backs

It's been a challenging year for all, and we're no exception. Current economic and political turmoil meant that we faced unforeseen obstacles that impacted our ability to deliver all that we set out to do. We had to adapt and respond to current events, which halted and slowed policy development, negatively impacted our finances, and affected delivery of certain projects.

Cost-of-living impacting ability to give

The cost-of-living crisis, worsening economic outlook and rising inflation have affected donors' capacity and confidence to give. This impacted individual donations, which were below target and did not recover as strongly following the pandemic as we had hoped. Whilst we cannot influence the economic climate, we are working to address the issues we can control, such as prioritising supporters' access to community and individual fundraising opportunities and improving our understanding and use of supporter data to build a network of influence that supports our Major Gifts programme.

Policies delayed and threatened due to political instability

The political landscape was as uncertain as the economic, with the UK led by three different Prime Ministers within 50 days. These leadership changes inevitably halted and slowed policy development, with little progress made on the UK Chemicals Strategy, which is necessary to tackle PFAS and chemical pollution. Proposed changes to the Retained EU Law (Revocation and Reform) Bill threatened to scrap or weaken thousands of environmental laws and regulations, from chemical pollution to fisheries management and marine protected areas to conservation. These laws impact not only all areas of our work, but the health of our ocean, wildlife, and planet, putting them at unprecedented risk. Working with others, we influenced the UK Government's decision (in May 2023) not to scrap all Retained EU law and instead to review a limited list of environmental laws.

Our team is changing

The need for our work has never been more evident – climate and nature crises coupled with political turmoil and legislative changes have increased not only the urgency, but the importance of our efforts. As we faced increasing costs and lower than projected income growth, we had to prioritise objectives that achieve the most progress in reaching our goals, whilst maintaining our financial resilience. In areas where investment and activity did not achieve the impact or reach expected, we decided to redirect resources to areas of anticipated growth, such as digital offerings. Unfortunately, this has meant that we have sadly had to say goodbye to some valued members of staff. Our staff team is therefore expected to reduce in size by 6% in 2023–2024 whilst we invest in new areas and technologies to maximise engagement and best achieve our objectives.

Developing digital capabilities

Although progress has been achieved, our digital limitations hampered our ambitions to develop a more streamlined and compelling experience for volunteers and improve how we collect, access and report on data to influence our Ocean Goals. Data capability restricted developments to meaningfully engage with supporters using our Customer Relationship Management (CRM) system, and we are currently developing the system to improve both our digital capability and supporters' experience. As we reorganise our teams to focus on key areas of growth and development, our new Digital Experience team will be central to delivering this vision.



2023–2024

Fresh determination and ambitious plans

As we continue to face the climate and nature crises, alongside cost-of-living challenges, we've had to adapt our plans to ensure that we're directing our efforts where they're needed most whilst managing risk. We have ambitious plans, and are committed to tackling sewage pollution, improving our sustainable seafood ratings, as well as bettering the experience of our supporters and team members.

Tackling sewage pollution

In November 2022, we embarked on a legal case to compel the UK Government to address the deluge of sewage pollution being dumped on English shores in its Storm Overflows Discharges Reduction Plan. The current plan allows water companies to continue polluting our ocean with untreated sewage and without consequence until 2035 in bathing waters and areas of ecological importance, and 2050 elsewhere. It puts countless species and habitats at risk and disregards the impact on vulnerable ecosystems and Marine Protected Areas. We're asking the UK Government to include stronger protections for coastal waters across the country and bring forward the deadlines for water companies to act. As proceedings continue this year, we will keep fighting for the protection, health, and future of our ocean.

Revitalising our UK Ocean Recovery & Restoration Strategy

Our new approach will support significant increase in marine and coastal biodiversity; enhanced marine ecosystem services, including carbon capture to help mitigate climate change; and vastly improved UK social-ecological relationships with our ocean. Resilient marine ecosystems, underpinned by thriving habitats and species, are fundamental to both nature and socio-economic recovery. But these ecosystems, and the benefits they provide, are under pressure from our increased use of natural resources, pollution and climate change. Our focus is to ensure that our ocean ecosystems recover and continue to provide the ecosystem services on which we depend, and that those ecosystems have the resilience to survive and adapt to a rapidly changing climate.

Improving supporter experiences

Everything we do relies on the generosity of our supporters and partners. We are creating new experiences for supporters to ensure we offer them a relevant, meaningful, and engaging journey with us. We are continuing work to improve our digital capabilities and will soon be launching a new immersive digital magazine for members. We will also be reviewing our supporter journeys to develop a personalised experience and better plan communications to encourage our supporters to become members, stay members and be lifelong advocates of our work.

Reviewing our seafood ratings

As an evidence-based organisation that works in an ever-changing and complex sector, it is crucial that we review and improve our projects, so they remain up-to-date and accurate. We have plans to review how we carry out our Good Fish Guide ratings, with work underway to find funding to be able to do this. Within this review, we'll explore how we can incorporate new and emerging issues and innovations to ensure the Good Fish Guide continues to be an up-to-date and robust evidence-base. We'll work with academic, industry and supply chain experts to drive improvements in buying and sourcing ocean-friendly seafood.

Good governance and managing risk

We are developing a governance and risk management strategy, which will review our systems and processes working and further align ourselves with the Charity Governance Code. As good governance is underpinned by risk management, we will also implement a new risk management framework.

Financial review

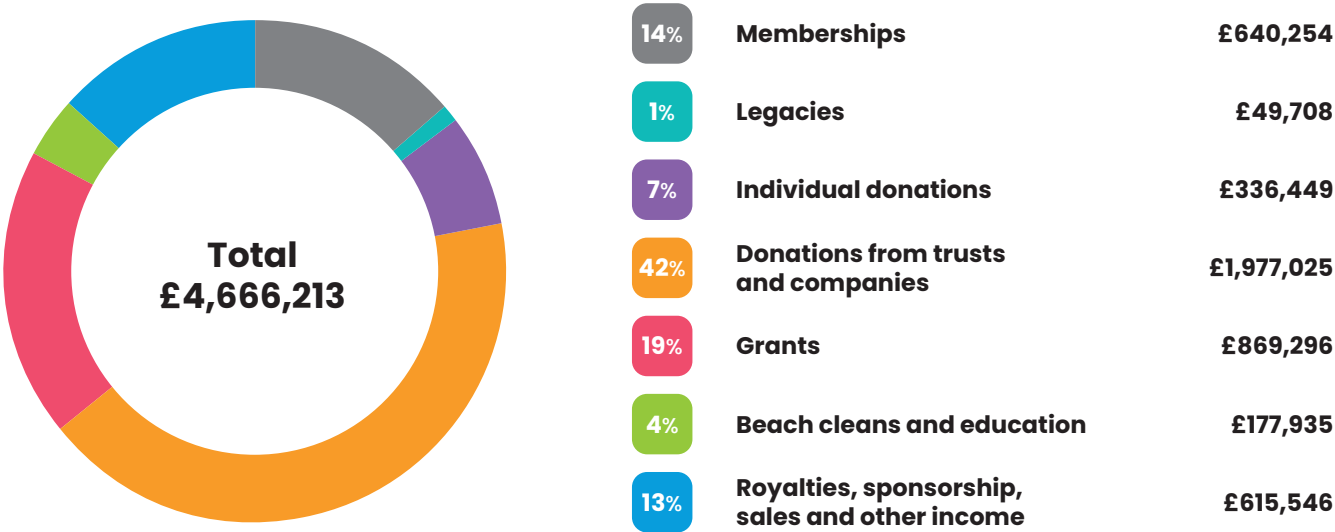
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Our plan for 2022/23 was to deliver some of our more challenging goals, targeting investment towards our projects and expanding our teams. Staff numbers and total expenditure reached their highest ever levels, with a headcount of 110 (FTE 101) and a 17% increase in expenditure to £5.57m, £4.6m on our marine conservation programmes and £0.97m on raising income. This reflected our ambition to continue to catch up with those activities which had been postponed because of the pandemic and was also reflective of a call to action from the Trustees to use reserves to support the achievement of our ocean goals.

Comparing our results with that of the previous year, overall, our income of £4.7m increased by 7%, with 22% growth of income from trusts and grants and our corporate partners to a combined total of £3.0m, £1.1m income from members, appeals, individual donations and community activities and £0.6m from the sale of royalties, sponsorship, sales and other income.”

Jayne Tucker *Interim Director of Finance and Resources*

Income Donations and legacies contributed a significant £3.1m

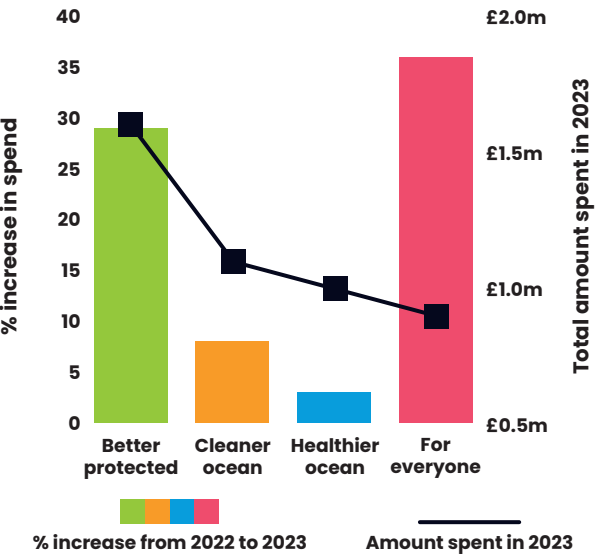
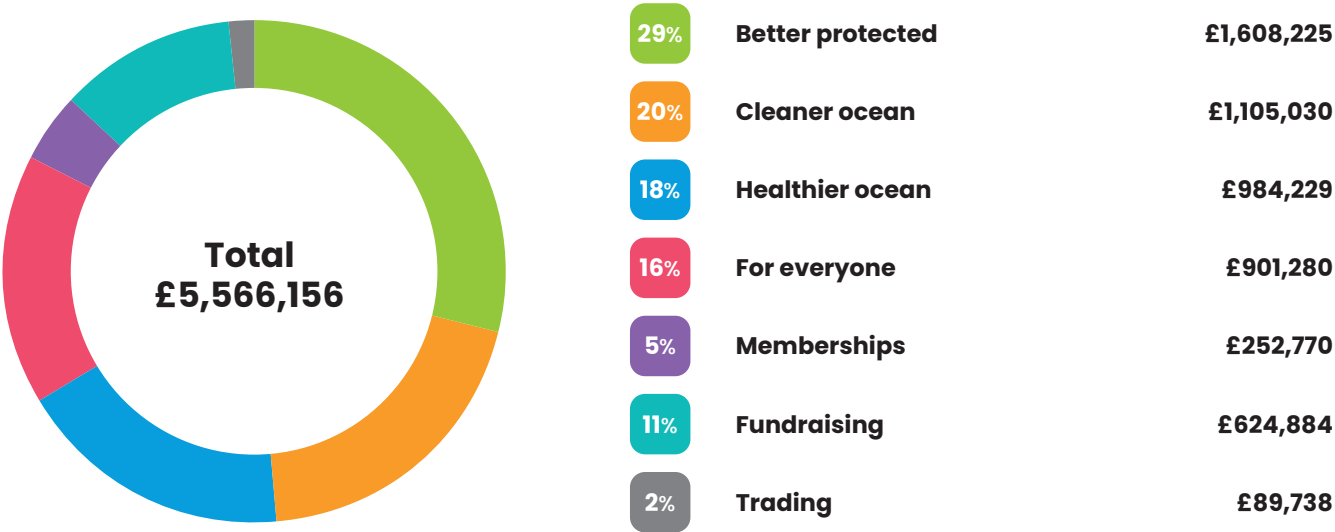


- ▶ Our ongoing successful partnership with People’s Postcode Lottery is vital in supporting our core conservation work.
- ▶ Membership subscriptions contributed £0.6m.
- ▶ Grants to fund specific conservation projects increased to £0.87m an increase of 107% on the previous year.
- ▶ Income from royalties and licences grew by 19% by developing strong corporate partnerships
- ▶ With other sales and investment revenue, our total income was £4.7m.

Supporting our income growth

- ▶ In total, the cost of raising funds increased to £0.97m, and represented 21% of income raised.
- ▶ We spent less than £0.3m administering our membership scheme and producing our membership magazine.
- ▶ Our fundraising income has been growing year-on-year, apart from a dip during the pandemic, and we intend to maintain this growth. We spent £0.6m administering our group of individual donors and fundraisers, companies and other supporters and a further £0.1m on the cost of raising our trading income.

Expenditure Our expenditure on charitable activities rose 18% to £4.6m



Supporting our conservation work

- ▶ We spent £4.6m on our charitable activities this year, an 18% increase on last year.
- ▶ We invested £1.6m in specified conservation or educational projects detailed in page 51.
- ▶ An increase in staff numbers resulted in staff costs increasing from 64% of total expenditure to 68%
- ▶ We generated income of £4.82 for every £1 spent on fundraising, spending £0.97m on raising funds this year.

Funds

At the end of the year, we had unrestricted funds of £1.1m

“It is our policy to hold between three and four months’ unrestricted operating costs in a designated contingency fund to be able to maintain our conservation programmes in the event of a shortfall in income, until further funding can be secured. We review the level of this fund regularly. Currently, this fund holds £1.1m, representing 3 months’ worth of anticipated unrestricted expenditure.

“The planned investment in the year used £0.5m of unrestricted funds, with £0.4m reducing the general fund reserve brought forward and a further £0.1m reducing our free reserves designated fund from 3.5 months contingency to 3.2 months, ensuring we remain within our policy.

“Our restricted funds, provided by funders for very specific purposes, decreased by £0.4m as we used funds which had been given to us but were unspent from previous years”.

Susan Ronaldson *Treasurer*

Approach to fundraising

“Our approach to fundraising is to connect with our supporters and encourage motivated individuals and companies to raise voluntary funds to support our aims and activities. We ensure that our fundraising is not overly intrusive or persistent, and doesn’t put members of the public under undue pressure to donate. We recognise that everyone has the right to support their favourite causes and charities and that we have an obligation to protect those who may be in vulnerable circumstances. We do this in a way which seeks to protect each person and their dignity while also being respectful of any desire they express to support us.”

Katherine Stephenson-Hall *Director of Fundraising*

- ▶ We comply with UK data protection and are registered with the Fundraising Regulator.
- ▶ We comply with the Fundraising Regulator’s Code of Fundraising Practice.

- ▶ Complaints are monitored by the Executive team and are reported to Trustees and we encourage any supporters with questions or enquiries about our fundraising to contact us at any time.
- ▶ There were no complaints received during the year.

Investments

“Due to the ongoing economic and political uncertainty during 2022/23 and the increasing concern regarding the cost-of-living crisis, the Charity maintained its funds in cash and did not transfer funds into an investment portfolio, as had been planned in 2021/22. The Trustees will continue to review this position during 2022/23. Consequently, cash levels remain high, although have reduced by £900k to £1.4m at year end because of the planned use of reserves to complete brought forward projects during the year.”

Jayne Tucker *Interim Director of Finance & Resources*

Risk management

“The Trustees, through the Finance, Resources and Risk Committee, oversee a formal risk management process, regularly reviewing the risks the charity faces, prioritising them and, where possible, identifying means of mitigating them. They also consider external factors such as the impact of the pandemic, the economy and the impact of new regulations.”

Susan Ronaldson *Treasurer and Chair of the Finance, Resources and Risk Committee*

- ▶ We ensure there’s a sound system of internal control to safeguard the charity’s assets and funds and ensure these assets and funds are used only in furtherance of the charity’s objectives.
- ▶ The systems of internal control are designed to provide reasonable but not absolute assurance against material loss or misuse, and include delegation of authority and segregation of duties.
- ▶ Trustees approve a three year financial plan and an annual budget then review progress regularly against the annual budget and relevant non-financial performance indicators.

Structure, governance and management

Governing document

The charity is a charitable company limited by guarantee, incorporated in England and Wales on 23 October 1990, having previously been registered with Charity Commission for England and Wales as an unincorporated charity on 1 February 1984. It also registered with the Office of the Scottish Charity Regulator on 18 September 2006. It is governed by its Articles of Association, having been amended following approval by the members on 6 November 2018 and on 2 December 2021. In the event of the company being wound up each member is required to contribute an amount not exceeding £1.

Subsidiary companies

Marine Conservation Society has two wholly owned subsidiary companies, Marine Biological Consultants Limited, which is dormant, and M C S Sales Limited. The purpose of M C S Sales is to raise funds for the charity through fundraising activities such as sponsorship and an online shop. All the profits of M C S Sales are donated to the charity each year under the Gift Aid scheme.

For more detailed information about either of the subsidiary companies, the individual company accounts are filed annually with Companies House, or they can be requested from the Company Secretary at the charity's registered office (details at the back of this report).

In this report, the accounts include the income, expenditure, assets and liabilities of the charity and both subsidiaries whenever the statements are referred to as 'consolidated' or 'group'.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4, Charities Act 2011, to have due regard to the guidance issued by the Charity Commission concerning public benefit. The objects of the charitable company are to conserve, protect and improve the marine environment for public benefit. We promote the protection of marine wildlife, sustainable fisheries and aquaculture and clean seas and beaches, through projects, scientific research, education and publication of scientific and educational works. Each of our programmes is aimed at improving the condition of the marine environment. A healthy marine environment will supply benefits to the public.

During the year the charity continued to promote interest and learning on the marine environment through its education outreach (both online and face to face) and inspired action at the local level through its volunteer

and community engagement programme and online campaign opportunities. Our Good Fish Guide website and app have reached many hundreds of thousands of customers interested in sustainability, our Stop Ocean Poison campaign gathered 20,000 signatures of support. Our flagship Great British Beach Clean event had over 5,200 volunteers gather at events across the country enabling us to continue to collect vital data on the litter plaguing our beaches.

Pay and remuneration of key management and personnel

We operate a salaries and benefits policy that applies equally to all employees of the charity. Tests are conducted for bias, fairness and equality and a moderation process is undertaken to ensure a consistent approach to performance ratings. Each year, remuneration awards are recommended by the Finance, Resources and Risk Committee to the Board for approval.

Recruitment and appointment of Trustees

Whilst the day-to-day management of the charity is delegated to the Executive Team, the Trustees are responsible for setting the charity's strategic policies and objectives and for ensuring they are fulfilled. Trustees are volunteers, give freely of their time and have no beneficial interest in the charity. As set out in our Articles of Association, Trustees step down by rotation every three years. They may offer themselves for re-election at the forthcoming Annual General Meeting, but the total duration of each Trustee's tenure is limited in order to ensure there are opportunities for new Trustees to join the Board.

The Articles of Association state that, subject to the provisions of Companies Act 2006, every Trustee, secretary or other official of the charitable company shall be indemnified out of the assets of the charitable company against all losses or liabilities incurred by them in or about the execution and discharge of the duties of his office.

The Board of Trustees undertakes an annual review of its effectiveness. To ensure the Board is sufficiently skilled to carry out its responsibilities we carry out skills analysis of existing members before seeking new Trustees with the appropriate skills by open advertisement or approaching individuals to suggest they might apply. Business and conservation skills are well represented amongst the Trustees.

Four new Trustees were appointed during the year following a robust recruitment process. The highly successful process was led by the Vice Chair of Trustees.

38 candidates applied to fill the vacancies following a nationwide advertising campaign resulting in 12 interviews.

Trustee induction and training

Prior to appointment, new Trustees receive an induction to introduce them to the work of the charity and attend a Board meeting as an observer. Each Trustee is given a Trustee Handbook, which provides current good practice guidance on how they can contribute most effectively to the charity. All Trustees are required to sign up to a Trustees' Code of Conduct. New Trustees have induction meetings with each executive director and are invited to become a member of a committee of the Board.

Committees and subsidiary Boards

To assist the Board with detailed scrutiny of particular topics and to make recommendations on those topics to the Board, we operate a number of Trustee subcommittees. The committee structure, terms of reference and membership were reviewed during the year and are now as follows:

- ▷ Conservation Committee;
- ▷ Stakeholder Experience Committee;
- ▷ Fundraising and Partnerships Committee;
- ▷ Governance Committee; and
- ▷ Finance, Resources and Risk Committee;

Each subsidiary company has its own Board of Directors consisting of at least one of the charity's Trustees and members of the Executive Team, which is responsible for the running of the company. The charity's Treasurer is the Chair of each subsidiary Board.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of MCS for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to

- ▷ select suitable accounting policies and then apply them consistently;
- ▷ observe the methods and principles in the Charities SORP 2019 (FRS 102);
- ▷ make judgments and estimates that are reasonable and prudent;
- ▷ state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- ▷ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are 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.

In so far as the Trustees are aware there is no relevant audit information of which the charitable company's auditor is unaware and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This Trustees' Report and Strategic Impact Report have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board of Trustees.


Susan Ronaldson
Treasurer


Amanda Nobbs
Chair

27 September 2023

Independent Auditor's Report to the Trustees of Marine Conservation Society

Opinion

We have audited the financial statements of Marine Conservation Society (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprises The Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

- ▶ give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- ▶ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ▶ have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast

significant doubt on the group or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ▶ the information given in the Trustees' Annual Report which includes the Directors' Report and the Annual Impact Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ▶ the Trustees' Annual Report which includes the Directors' Report and the Annual Impact Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and the Annual Impact Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- ▶ adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- ▶ the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- ▶ certain disclosures of Trustees' remuneration specified by law are not made; or
- ▶ we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 33, the Trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and under the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

- ▶ We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the Trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended.
- ▶ We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements.
- ▶ We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with Trustees and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.

Audit response to risks identified:

- ▶ We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures.

- ▶ We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising.
- ▶ We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud.

- ▶ We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud.
- ▶ We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business.
- ▶ We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias.
- ▶ At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the parent charitable company's Trustees, as a body, in

accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members and Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company, the parent charitable company's members and Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michael St

Michael Strong *Senior Statutory Auditor*
for and on behalf of Saffery LLP

St Catherine's Court, Berkeley Place, Clifton, Bristol BS8 1BQ

Chartered Accountants
Statutory Auditors

Date: 28/09/2023

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006



Shrimp on feather star, St. Abbs © Cathy Lewis

Marine Conservation Society

Consolidated statement of financial activities for the year ended 31 March 2023 (incorporating consolidated income and expenditure account)

	Note	Unrestricted Funds 2023 (£)	Restricted Funds 2023 (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
Income and expenditure					
Income from					
Donations and legacies	1	2,792,026	280,307	3,072,333	3,373,134
Charitable activities	2	214,592	832,639	1,047,231	576,247
Other trading activities	3	81,135	-	81,135	17,201
Investments	4	4,605	-	4,605	821
Other	5	385,909	75,000	460,909	388,927
Total income		3,478,267	1,187,946	4,666,213	4,356,330
Expenditure on					
Raising funds	6	965,392	2,000	967,392	875,330
Charitable activities:					
Better protected	7	773,693	834,532	1,608,225	1,246,110
Cleaner ocean	7	1,009,399	95,631	1,105,030	1,023,725
Healthier ocean	7	654,444	329,785	984,229	959,347
For everyone	7	517,052	384,228	901,280	662,291
Total expenditure		3,919,980	1,646,176	5,566,156	4,766,803
Net income/(expenditure) and net movement in funds for the year before transfers		(441,713)	(458,230)	(899,943)	(410,473)
Net gains on investment assets		-	-	-	-
Net income/(expenditure)		(441,713)	(458,230)	(899,943)	(410,473)
Transfers between funds	22	(72,733)	72,733	-	-
Net income/(expenditure) and net movement in funds for the year		(514,446)	(385,497)	(899,943)	(410,473)
Funds at the start of the year	22	1,638,850	839,752	2,478,602	2,889,075
Funds at the end of the year	22	1,124,404	454,255	1,578,659	2,478,602

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

Marine Conservation Society

Statements of financial position at 31 March 2023

	Note	The group		The charity	
		Total funds 2023 (£)	Total funds 2022 (£)	Total funds 2023 (£)	Total funds 2022 (£)
Fixed assets					
Tangible fixed assets	14	9,497	14,767	9,497	14,767
Investments	15	-	-	200	200
		9,497	14,767	9,697	14,967
Current assets					
Stock	17	6,631	7,481	6,631	7,481
Debtors	18	828,271	884,443	788,055	1,169,501
Cash at bank and in hand		1,428,983	2,358,633	1,405,529	1,978,371
		2,263,885	3,250,557	2,200,215	3,155,353
Creditors falling due within one year	19	(678,606)	(772,931)	(614,851)	(722,958)
Net current assets		1,585,279	2,477,626	1,585,364	2,432,395
Total assets less current liabilities		1,594,776	2,492,393	1,595,061	2,447,362
Provisions for liabilities	21	(16,117)	(13,791)	(16,117)	(13,791)
Net assets		1,578,659	2,478,602	1,578,944	2,433,571
Funds					
Restricted funds	22	454,255	839,752	454,255	839,752
Unrestricted funds:					
Designated funds (contingency fund)	22	1,124,404	1,208,886	1,124,404	1,208,886
General funds	22	-	429,964	285	384,933
Total funds		1,578,659	2,478,602	1,578,944	2,433,571

Company Number: 02550966

The Trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 44 of the Charities and Trustee Investment (Scotland) Act 2005. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the Board of Trustees on 27 September 2023 and signed on its behalf by:


Susan Ronaldson
Treasurer


Amanda Nobbs
Chair

Marine Conservation Society

Consolidated statement of cash flows for the year ended 31 March 2023

	Note	Total funds 2023 (£)	Total funds 2022 (£)
Cash flows from operating activities			
Net cash (used in) operations		(928,095)	(435,545)
Investing activities			
Purchase of tangible fixed assets	14	(1,555)	(7,900)
Net (decrease) / increase in cash and cash equivalents		(929,650)	(443,445)
Cash and cash equivalents at beginning of year		2,358,633	2,802,078
Cash and cash equivalents at end of year		1,428,983	2,358,633
Reconciliation of net income to net cash flow from operating activities		2023 (£)	2022 (£)
Net income per statement of financial activities		(899,943)	(410,473)
Adjustments for:			
Depreciation of tangible fixed assets		6,825	7,013
Decrease in stock		850	2,011
(Increase) in debtors		56,172	(114,111)
Increase in creditors		(94,325)	77,844
Increase / (reduction) in provision for liabilities		2,326	2,171
Net cash (used in) / provided by operations		(928,095)	(435,545)
Analysis of cash and cash equivalents			
Cash at bank and cash in hand		1,428,983	2,358,633
Total cash and cash equivalents		1,428,983	2,358,633

Analysis of changes in net debt	As at 1 April 2022 (£)	Cash flows in year (£)	As at 1 March 2023 (£)
Cash at bank and cash in hand	2,358,633	(929,650)	1,428,983

Basis of preparation

Marine Conservation Society meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The Trustees are confident that the level of unrestricted reserves and income means that there are no material uncertainties about the charity's ability to continue. The accounts have been prepared on a going concern basis.

Basis of consolidation

These financial statements consolidate the results of the charitable company and its wholly owned subsidiaries on a line-by-line basis. The financial performance of the charity is shown in note 24. The turnover and expenditure of the subsidiaries are included within the Consolidated Statement of Financial Activities. The assets and liabilities of each subsidiary are included on a line-by-line basis in the Consolidated Balance Sheet in accordance with FRS 102. Further details of the subsidiaries are given in notes 15 and 16. Accounting policies detailed in these notes apply throughout the group and any surplus or deficit arising on intercompany transactions are eliminated in the Consolidated Statement of Financial Activities.

Incoming resources

Income is recognised in the period in which the charitable company is entitled to receipt, receipt is probable, and the amount can be measured reliably. Income is deferred when the charity has to fulfil conditions before becoming entitled to use such income or where the donor has specified that the income is to be expended in a future period.

► Membership subscriptions

Annual memberships are recognised across the year of the membership. Life membership subscriptions are accounted for in the year in which they are received.

► Donations and grants

Donations from individuals and income from lotteries are recognised upon receipt. Income from donations and grants, including grants from the UK Government

and capital grants, is included in incoming resources when it is receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be qualified before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

► Legacies

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified with reasonable certainty.

► Donated facilities and professional services

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity, for example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the Charities SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

► Commercial trading activities

Income from commercial activities is included in the period in which the charity is entitled to receipt.

Resources expended

Expenditure is included when incurred on an accruals basis. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of resources.

► Costs of generating and servicing membership subscriptions

These represent costs incurred in encouraging individuals to subscribe to the charity and the servicing of those individuals including provision of the members' magazine.

► **Costs of raising donations and legacies**

Fundraising expenditure comprises costs incurred in encouraging people and organisations to contribute financially to the charity's work through donations and grants. This includes a proportion of salaries and overhead costs of the staff who promote fundraising.

► **Commercial trading costs**

These represent costs incurred in raising funds through the online shop.

► **Expenditure on charitable activities**

These represent costs incurred in activities aimed at achieving the charity's four strategic outcomes of a better protected ocean, a cleaner ocean, a healthier ocean and an ocean for everyone. The costs include the salary costs of those working directly on these activities, other direct costs such as equipment and travel costs and a share of support costs. Where an activity is aimed at achieving more than one outcome, the costs are allocated out between the relevant outcomes.

► **Staff costs**

The allocation of staff costs between individual unrestricted funds is based on the estimated split of staff time for each individual employee of the charity. The allocation of staff costs to restricted funds is based on the estimated split of staff time, up to the maximum amount that the funder will allow. Some funders do not cover all the staff costs of a project and so full staff costs cannot be allocated to those funds.

► **Support costs (including governance)**

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves constitute the output of the charitable activity. These include office costs, the cost of administration and governance such as the audit fee and insurance. These are allocated to all activities (charitable and raising funds) on the basis of the number of full-time equivalent staff employed within each activity. The allocation of general support costs to restricted funds is based on the full-time equivalent staff working on each project, up to the maximum amount that the funder will allow. Some funders do not allow overhead costs and so full costs cannot be allocated to those funds.

Tangible fixed assets

All assets costing more than £1,000 are capitalised. Depreciation is provided at the following rates in order to write off each asset over its estimated useful life:

- Fixtures and fittings: 15% to 20% on cost
- Computers and equipment: 25% to 33.3% on cost

Investments

In the charitable company's individual financial statements, investments in the charitable company's subsidiaries are included at cost less any provisions for impairment.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete, and slow-moving stock where appropriate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments such as trade debtors and creditors with no stated interest rate and receivable or payable within one year, which are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in other operating expenses. Transactions in foreign currencies are translated into sterling at the exchange rate at the date of the transaction. Any assets and liabilities in a foreign currency are translated into sterling at the exchange rate on the date of reporting.

Debtors and cash

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash and cash equivalents comprise cash on hand and demand deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk to changes in value.

Creditors

Trade and other creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Provisions

Provisions are recognised when the charity has a present obligation as a result of a past event, it is probable that a transfer of economic benefits to a third party will be

required to settle the obligation and the amount can be measured reliably. By their nature, provisions are often based on estimates, but they are recognised only when they can be estimated reasonably reliably.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pensions

Contributions in respect of the charity's defined contribution pension scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme.

Tax

Where applicable, income is recognised net of any output Value Added Tax and the cost of irrecoverable input Value Added Tax is accounted for in the same period as the expenditure on which it was incurred.

In terms of corporation tax, the charity is usually an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Any corporation tax payable by the charity or one of its subsidiaries would be recognised in the period in which the taxable profit is generated. However, usually no corporation tax is payable because trading income is received by the subsidiary trading companies (not the charity) and the subsidiary companies distribute all the taxable profits to the charity as a Gift Aid donation.

Funds accounting

Funds held by the charity are:

- **Unrestricted general funds**
These are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.
- **Designated funds**
These are funds set aside by the Trustees out of unrestricted general funds for specific purposes or projects.
- **Restricted funds**
These are funds that 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements (note 22).

Foreign currencies

The consolidated financial statements are presented in pounds sterling (£), which is the charitable company's functional and presentational currency.

Transactions in foreign currencies are translated into sterling at the exchange rate at the date of the transaction. Any assets and liabilities in a foreign currency are translated into sterling at the exchange rate on the date of reporting. Foreign exchange gains and losses incurred in respect of monetary assets are shown within expenditure. Foreign exchange gains and losses in respect of non-monetary assets are shown between net income/(expenditure) and net movement in funds before other recognised gains and transfers and net movement in funds.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make some judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure. However, the nature of estimation means that actual outcomes could differ from those estimates.

Significant judgement is applied when assessing whether grant funding received should be accounted for either as a donation grant or as a performance-related services grant. Whether a contract is accounted for either as a donation grant or as a performance-related grant has a material impact on the timing of when such income is recognised.

Grant income includes grants for single projects accounted for as performance-related grants using the percentage of completion method. Percentage of completion has been estimated based on the ratio of costs to date at the balance sheet date compared to total expected project costs (including future project costs). The use of the percentage of completion method is considered a critical judgement and the value for future project costs included in total project costs used in the calculation is considered a key estimation.

Notes to the financial statements

1 Income from donations and legacies

	Unrestricted funds 2023 (£)	Restricted funds 2023 (£)	Total funds 2023 (£)	Total funds 2022 (£)
Membership subscriptions and adoptions	640,254	–	640,254	647,700
Legacies	49,708	–	49,708	185,390
Donations – trusts and companies	1,696,857	280,168	1,977,025	1,939,142
Donations – individuals	336,449	–	336,449	533,495
Other fundraising income	68,758	139	68,897	67,407
	2,792,026	280,307	3,072,333	3,373,134
For the year ended 31 March 2022	2,889,231	483,903		3,373,134

Donations from trusts and companies include £73,170 (2022: £79,529) of donated services or goods. This includes £48,393 of advertising through the Google Ad Grants scheme. We are very grateful for all this support, enabling us to benefit from advice and services that the charity might otherwise not be able to afford.

2 Income from charitable activities

	Unrestricted funds 2023 (£)	Restricted funds 2023 (£)	Total funds 2023 (£)	Total funds 2022 (£)
Grants	36,657	832,639	869,296	420,525
Beach cleans	122,250	–	122,250	83,085
Education and sales	55,685	–	55,685	72,637
	214,592	832,639	1,047,231	576,247
For the year ended 31 March 2022	177,649	398,598		576,247

3 Income from other trading activities

	Total funds 2023 (£)	Total funds 2022 (£)
Sales	1,135	6,201
Sponsorship	80,000	11,000
All income from other trading activities is unrestricted.	81,135	17,201

4 Income from investments

	Total funds 2023 (£)	Total funds 2022 (£)
Bank interest received	4,605	821
All income from investments is unrestricted.	4,605	821

5 Other Income

	Unrestricted funds 2023 (£)	Restricted funds 2023 (£)	Total funds 2023 (£)	Total funds 2022 (£)
Royalties and licences	385,909	75,000	460,909	388,927
	385,909	75,000	460,909	388,927
For the year ended 31 March 2022	386,828	2,099		388,927

6 Expenditure on raising funds

	Direct staff costs 2023 (£)	Other direct costs 2023 (£)	Support costs 2023 (£)	Total 2023 (£)	Total 2022 (£)
Costs of generating and servicing memberships	125,728	91,596	35,446	252,770	252,239
Costs of raising other donations and legacies	415,741	91,848	117,295	624,884	530,320
Commercial trading costs	85,890	–	3,848	89,738	92,771
	627,359	183,444	156,589	967,392	875,330
For the year ended 31 March 2022	534,815	191,045	149,470		875,330

7 Expenditure on charitable activities

	Direct staff costs 2023 (£)	Other direct costs 2023 (£)	Support costs 2023 (£)	Total 2023 (£)	Total 2022 (£)
Better protected	868,745	485,816	253,664	1,608,225	1,246,110
Cleaner ocean	694,919	178,540	231,571	1,105,030	1,023,726
Healthier ocean	617,901	217,400	148,928	984,229	959,347
For everyone	519,222	238,807	143,251	901,280	662,290
	2,700,787	1,120,563	777,414	4,598,764	3,891,473
For the year ended 31 March 2022	2,094,854	1,183,280	613,339		3,891,473

8 Support costs	Property costs 2023 (£)	Admin staff costs 2023 (£)	Admin other costs 2023 (£)	Govern- ance costs 2023 (£)	Total 2023 (£)	Total 2022 (£)
Costs of generating and servicing membership subscriptions	3,572	23,014	4,106	4,754	35,446	38,409
Costs of raising other donations and legacies	11,819	76,155	13,588	15,733	117,295	108,939
Commercial trading costs	–	–	–	3,848	3,848	2,122
Better protected	25,560	164,694	29,386	34,024	253,664	195,581
Cleaner ocean	23,334	150,350	26,827	31,061	231,572	186,175
Healthier ocean	15,006	96,693	17,253	19,976	148,928	127,828
For everyone	14,434	93,007	16,595	19,214	143,250	103,755
	93,725	603,913	107,755	128,610	934,003	762,809
Analysed between:						
Raising funds	15,391	99,169	17,694	24,335	156,589	149,470
Charitable activities	78,334	504,744	90,061	104,275	777,414	613,339
	93,725	603,913	107,755	128,610	934,003	762,809

Support costs are allocated to activities based on the FTE staff numbers working on those activities. Property costs include rent, rates, and utility costs for all our offices. Admin staff costs are the staff costs of the Finance, Human Resources, and IT teams. Other admin costs include postage, stationery, equipment, and depreciation of fixed assets (note 14). Governance costs include insurance, audit and legal fees, the cost of Trustee meetings and the proportion of management and finance staff costs spent on the governance of the charity.

9 Net incoming resources for the year <i>This is stated after charging.</i>	Total 2023 (£)	Total 2022 (£)
Depreciation	6,825	7,013
Auditor's remuneration:		
audit fees	13,850	8,150
other services	–	–
Equipment rental	2,023	3,350
Trustees' liability insurance	1,722	1,268
Property rental	86,736	82,700
Foreign exchange rate (gains) / loss	(8,170)	(1,625)

The property rental cost above relates to the lease of the head office at Ross-on-Wye as well as licences to occupy small offices in London and Edinburgh.

10 Staff costs and Trustees' remuneration	Total 2023 (£)	Total 2022 (£)
Salaries and wages	3,184,690	2,628,540
Employer's national insurance contributions	325,329	253,809
Pension costs	180,183	152,155
Redundancy payments	88,057	5,712
	3,778,259	3,040,216

One employee received emoluments in the band £80,000 to £90,000 (2022 – one). This employee had benefits accruing under an auto-enrolment scheme and contributions paid during the year totalled £6,322 (2022 – £4,804). No employees received emoluments in the band £60,000 to £70,000 (2022 – one). For comparative purposes, the employee in this band in the year ended 31 March 2022 had benefits accruing under an auto-enrolment scheme and contributions paid during the year ended 31 March 2022 totalled £3,654.

During the year key management received a combined total remuneration including the cost of employer pension and national insurance of £362,407 (2022 – £384,367). The pay ratio (highest paid employee: lowest paid employee) was 4.08. Marine Conservation Society is committed to paying all employees at least the real Living Wage, as set by the Living Wage Foundation.

No Trustees received any remuneration in the year (2022: nil) and one Trustee claimed expenses during the year for travel and subsistence (2022: two), amounting to £153 (2022: £302).

11 Staff numbers	2023 (average headcount)	2022 (average headcount)	2023 (full time equivalent)	2022 (full time equivalent)
Conservation and engagement programmes	70	57	66	55
Fundraising and servicing membership subscriptions	21	22	18	16
Administration and support	19	13	17	13
	110	92	101	84

12 Pension costs

The charity operates a defined contribution scheme for members of staff. The assets of the scheme are held separately from those of the charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charity in the year. There was £21,264 (2022 – £38,405) accrued at the end of the year representing pension costs payable. Where restricted income funds staff costs, the relevant proportion of pension costs is allocated to those funds.

13 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The group's tax liability is minimised by ensuring that any non-charitable income is received by the subsidiary company M C S Sales Limited, and the subsidiary donates the taxable profits from that income to the charity under the Gift Aid Scheme. Further details on M C S Sales Limited are provided in notes 15 and 16.

14 Tangible Fixed Assets (Group and charity)

	Fixtures & fittings (£)	Computers & equipment (£)	Total (£)
Cost			
At 1 April 2022	19,689	69,865	89,554
Additions at cost	-	1,555	1,555
Disposals	-	-	-
At 31 March 2023	19,689	71,420	91,109
Depreciation			
At 1 April 2022	17,311	57,476	74,787
Charge for the year	408	6,417	6,825
Disposals	-	-	-
At 31 March 2023	17,719	63,893	81,612
Net book value			
At 31 March 2023	1,970	7,527	9,497
At 31 March 2022	2,378	12,389	14,767

15 Investments in subsidiaries (charity only)

	2023 (£)	2022 (£)
M C S Sales Limited (company number 1766795)	100	100
Marine Biological Consultants Limited (company number 1777391)	100	100
	200	200

Investments in subsidiaries held by the charity represent the whole of the issued share capital of each of the companies above. Both companies are registered in England and Wales, with the registered office of Overross House, Ross Park, Ross-On-Wye, Herefordshire, United Kingdom, HR9 7US. The companies were established to carry out trades which were not in themselves charitable (and which could not, therefore, be conducted by the charity) but where all the profits were gifted to the charity, providing an additional income source to fund marine conservation.

Marine Biological Consultants Limited is not trading and is dormant.

M C S Sales Limited conducts corporate fundraising including sponsorship to raise money for the Marine Conservation Society and, from 2020–21, Marine Conservation Society online retail sales have been conducted through the subsidiary. A summary of the results of M C S Sales Limited is shown in note 16 and full accounts are filed with Companies House each year.

16 Performance of M C S Sales Limited

	Year ended 31 March 2023 (£)	Year ended 31 March 2022 (£)
Statement of comprehensive income		
Turnover	526,037	400,863
Cost of sales	(90,890)	(95,754)
Gross profit	435,147	305,109
Administrative costs	(15,848)	(14,122)
Operating profit	419,299	290,987
Tax on operating profit	-	-
Total comprehensive income for the year	419,299	290,987
Gift aid donation to parent charity relating to profits from previous year	45,311	13,643
Gift aid donation to parent charity from profits in current year	419,299	245,676
The assets and liabilities of the company were		
Current assets	236,171	512,383
Current liabilities	(236,071)	(466,971)
Total net assets	100	45,412
Share capital	100	100
Retained profit	-	45,312

The above subsidiary accounts are before consolidation adjustments. Because all the profits are donated to the charity within the Gift Aid Scheme, no tax is owing.

17 Stocks

	The group		The charity	
	2023 (£)	2022 (£)	2023 (£)	2022 (£)
Stocks held for resale in online shop	6,631	7,481	6,631	7,481
	6,631	7,481	6,631	7,481

The charity holds stocks of Seasearch books and equipment for sale. The clothes sold online are sold through our partner Teemill, who holds the stock.

18 Debtors

	The group		The charity	
	2023 (£)	2022 (£)	2023 (£)	2022 (£)
Trade debtors	245,770	243,910	42,359	118,267
Amounts owed by subsidiary	-	-	172,499	417,185
Prepayments and accrued income	582,501	640,533	573,197	634,049
	828,271	884,443	788,055	1,169,501

	The group		The charity	
	2023 (£)	2022 (£)	2023 (£)	2022 (£)
19 Creditors: amounts falling due within one year				
Trade creditors	77,965	119,301	77,965	119,301
Tax and social security	143,414	124,511	88,855	83,933
Accruals	191,696	198,974	188,196	196,973
Deferred income	231,660	292,452	229,160	285,244
Other creditors	33,871	37,693	30,675	37,507
	678,606	772,931	614,851	722,958
Deferred income <i>Income received that relates to a future period</i>				
Membership subscriptions	45,852	49,107	45,852	49,107
Corporate memberships and logo licensing	29,275	34,292	26,775	27,084
Grant income received for service delivery	145,632	188,467	145,632	188,467
Income received for events and training	10,901	20,586	10,901	20,586
	231,660	292,452	229,160	285,244

All of the deferred income as at 31 March 2022 was released into the SOFA in the 2022-23 financial year.

20 Operating lease commitments		
As at 31 March 2023 the charity had total commitments under non-cancellable operating leases as below:		
	2023 (£)	2022 (£)
Land and buildings		
Leases expiring within one year	59,570	56,394
Leases expiring within two to five years	26,084	25,909
	85,654	82,303
21 Provision for liabilities (Group and charity)		
	2023 (£)	2022 (£)
At the beginning of the year	13,791	11,620
Addition / (reduction) for dilapidations	2,326	2,171
At the end of the year	16,117	13,791

The provision relates to the lease of the office at Ross-on-Wye.

22 Statement of group funds	At 1 April 2022 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31 March 2023 (£)
Unrestricted funds					
General reserves	429,964	3,478,267	(3,919,980)	11,749	-
Designated funds (contingency fund)	1,208,886	-	-	(84,482)	1,124,404
	1,638,850	3,478,267	(3,919,980)	(72,733)	1,124,404
Restricted funds					
General conservation	1,998	-	(1,998)	-	-
Sealife	-	127,525	(132,491)	4,966	-
Blue Carbon	-	24,881	(23,869)	-	1,012
Fisheries programme					
Good Fish Guide transformation	296,803	-	(260,629)	-	36,174
Other fisheries funds	2	23,667	(23,669)	-	-
Aquaculture projects	-	96,929	(22,349)	-	74,580
Ocean recovery programme					
ReMEDIES	-	21,328	(41,000)	19,672	-
Other seagrass projects	64,365	28,643	(49,873)	50,109	93,244
Fish INTEL	-	24,960	(27,426)	2,466	-
National Seasearch	100	75,000	(75,000)	-	100
British Virgin Islands Turtle Conservation	-	53,609	(53,609)	-	-
Anguilla Shark Conservation	-	102,158	(102,158)	-	-
Other UK Overseas Territories	17,961	49,291	(50,379)	(3,946)	12,927
Other ocean recovery funds	27,294	111,729	(79,616)	-	59,407
Social science programme					
Agents of Change	29,331	-	(20,669)	-	8,662
Marine CoLab	19,066	30,000	(35,950)	-	13,116
Wild Coast Sussex	-	23,588	(23,588)	-	-
Sussex Nearshore Trawling Byelaw Research	28,009	-	(28,009)	-	-
Environmental Behaviours	34,430	-	(12,300)	-	22,130
Engagement programme					
Inspiring blue recovery	55,365	124,200	(185,987)	6,422	-
Sea Champions Bridlington	82,726	-	(45,930)	-	36,796
Volunteer & Community Engagement	385	-	-	-	385
Education general funds	73,828	42,200	(62,528)	(1,555)	51,945
Scottish Education Roadshow	12,129	8,000	(20,129)	-	-
Other engagement funds	35,222	-	(18,825)	2,380	18,777
Wales Programme	-	25,000	-	-	25,000
Natur am Byth!	-	159,128	(159,795)	667	-
Scotland programme	-	2,395	(2,395)	-	-
Restoration Forth	52,290	33,715	(86,005)	-	-
Restricted assets depreciation fund	8,448	-	-	(8,448)	-
	839,752	1,187,946	(1,646,176)	72,733	454,255
Total funds	2,478,602	4,666,213	(5,566,156)	-	1,578,659

22 Continued
Comparative statement of group funds
for the year ended 31 March 2022

	At 1 April 2021 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31 March 2022 (£)
Unrestricted funds					
General reserves	441,947	3,471,730	(3,276,033)	(207,680)	429,964
Designated funds	1,083,171	-	-	125,715	1,208,886
	1,525,118	3,471,730	(3,276,033)	(81,965)	1,638,850
Restricted funds					
General conservation	4	61,667	(59,673)	-	1,998
Sealife	-	68,337	(67,379)	(958)	-
Blue Carbon	-	18,312	(18,312)	-	-
Clean seas programme	8,046	-	(8,046)	-	-
Fisheries programme					
Good Fish Guide transformation	663,355	-	(366,552)	-	296,803
Other fisheries funds	1	23,500	(23,499)	-	2
Ocean recovery programme					
ReMEDIES	-	29,841	(29,841)	-	-
Other seagrass projects	13,358	8,071	(21,104)	64,040	64,365
Fish INTEL	-	12,593	(12,593)	-	-
National Seasearch	500	24,404	(24,804)	-	100
British Virgin Islands Turtle Conservation	4,222	78,549	(80,517)	(2,254)	-
Anguilla Shark Conservation	-	94,722	(94,722)	-	-
UK Overseas Territories	9,691	56,431	(65,209)	17,048	17,961
Other ocean recovery funds	45,895	19,095	(21,906)	(15,790)	27,294
Social science programme					
Agents of Change	55,939	-	(26,608)	-	29,331
Marine CoLab	50,291	3,450	(34,675)	-	19,066
Wildcoast Sussex	-	22,085	(22,085)	-	-
Sussex Nearshore Trawling Byelaw Research	-	41,797	(13,788)	-	28,009
Environmental Behaviours	54,880	-	(20,450)	-	34,430
Engagement programme					
Inspiring Blue Recovery	-	124,200	(85,502)	16,667	55,365
Sea Champions Bridlington	130,257	-	(47,531)	-	82,726
Volunteer & community engagement	90,499	50,131	(140,245)	-	385
Education general funds	78,957	58,479	(63,608)	-	73,828
Scottish Education Roadshow	26,000	5,000	(18,871)	-	12,129
Other engagement funds	35,222	9,444	(9,444)	-	35,222
Wales Programme	16,219	-	(16,219)	-	-
Natur am Byth!	-	20,219	(20,219)	-	-
Scotland programme					
Restoration Forth	-	54,273	(1,983)	-	52,290
Website transformation	80,621	-	(72,747)	(7,874)	-
Restricted assets depreciation fund	-	-	(2,638)	11,086	8,448
	1,363,957	884,600	(1,490,770)	81,965	839,752
Total funds	2,889,075	4,356,330	(4,766,803)	-	2,478,602

Unrestricted funds

General funds

The general reserve represents the free funds of the charity that are not designated for particular purposes.

Designated funds

The designated reserves are those funds set aside by Trustees as a contingency in the event of future income shortfalls. The Trustees aim to maintain this fund at a level that will support between 3 and 4 months' unrestricted expenditure, based on future plans. At the year end approximately 3.2 months of unrestricted expenditure was held in the designated fund.

Restricted funds

All restricted funds are for specific conservation or educational projects in the UK and overseas. These funds are recorded and managed individually by project but, for ease, the smaller projects are broadly categorised in these accounts by type of activity.

General conservation

This fund benefits all our conservation work and includes these projects:

- ▶ **Sealife** – Funded by the European Commission LIFE programme, supporting the European Green Deal, the Sealife project aims to raise awareness of the links between marine protection and blue carbon sequestration, increase youth engagement on blue carbon and MPAs and address the knowledge gap around the role of our marine environment in combating climate change.
- ▶ **Blue Carbon** – Funded by John Ellerman Foundation, our Marine Natural Capital Analyst has worked to determine the wider value of our seas including carbon capture and storage, as well as finance mechanisms to fund ocean recovery, including the Blue Carbon Forum and the Ocean Finance Alliance.

Fisheries programme

Funds within this programme support our work to create a healthier ocean, by promoting the development of sustainable wild-capture and farmed seafood production.

- ▶ **Good Fish Guide Transformation** – A three-year project funded by a £1 million donation from a charitable foundation which ended in November

2022. This funding supported the development of a completely new website and app for the Good Fish Guide and the expansion of our seafood ratings so that information on how to buy sustainable seafood is much more readily available and widely used. Underspend from the project is currently being used in 2023 to fund a GFG ratings officer for 6 months and deliver some additional exciting GFG promotion work.

- ▶ **Aquaculture Projects** – This fund includes Shaping a Vision for Environmentally Friendly Seaweed which is a one year project funded by the Levine Family Foundation aiming to explore seaweed aquaculture innovation in the UK by scoping the landscape of seaweed innovation and identifying opportunities and barriers to development. The Aquaculture fund also includes funding from Esmée Fairbairn Foundation including to recruit an Aquaculture Policy Officer. This 2.5 year project aims to advocate for the development and implementation of responsible and sustainable aquaculture policies in the UK.

Ocean recovery programme

Achieving a better protected ocean is the primary focus of funds within this programme, promoting the laws and policies designed to protect our seas. Included within this programme are the following funds:

- ▶ **ReMEDIES** – This project, funded by LIFE and in partnership with Natural England and others, aims to reduce and mitigate damage to seabed habitats at Natura 2000 sites (Special Areas of Conservation (SACs)) in southern England. The project is focusing on seagrass recovery, including reducing pressure from boat moorings. It also includes extensive engagement and education with communities and schools on the importance of protecting the seabed for biodiversity and to help tackle climate change.
- ▶ **Other seagrass projects** – Working with Princess Yachts and The Ocean Conservation Trust, Advanced Mooring Systems are being installed into seagrass beds to enable re-growth of seagrass at the base of the mooring chains, making beds denser and blades longer. Additional funding from a members' appeal and corporate supporters Salcombe Gin, The Travel Chapter, Bower Collective and Hamptons have funded our seagrass work.
- ▶ **Fish INTEL** – Funded by EU Interreg II Seas Ocean Recovery and delivered in a partnership led by the University of Plymouth, Fish INTEL uses cutting edge technology to monitor key fish species and understand how they use different

ecosystems within UK, French and Belgian seas. By tracking fish movements and studying their habitats, we hope to build a comprehensive picture that will inform commercial fishing policies and help marine life to thrive.

- ▷ **Seasearch** – This is a scientific partnership programme with several agencies and organisations to involve volunteer recreational divers in the survey of marine species and habitats – part of our work to provide an evidence base. Royalties received during the year from our partnership with FatFace have been allocated to the Seasearch programme.
- ▷ **UK Overseas Territories** – John Ellerman Foundation funded the development of our collaborative programme in the UK Overseas Territories to help improve management of marine protected areas across five Caribbean Territories. This programme includes work to monitor turtle migration in the Turks and Caicos, which has attracted funding from the People's Trust for Endangered Species and The Ernest Kleinwort Charitable Trust. In addition, funding from Darwin has enabled the establishment of new projects in the British Virgin Islands, Anguilla, the Turks and Caicos Islands and Montserrat where, working closely with local partners, we are engaging with communities and governments to increase the understanding of and protection for their iconic marine species and the habitats on which they rely.
- ▷ **Other ocean recovery funds** – These include funds from Seas At Risk and others for work to increase protection for Marine Protected Areas.

Social science programme

With the recognition that conservation social science is an essential part of the evidence and approach needed to respond to the ocean and climate crises, we have invested in a brand-new team to integrate and apply social science research and practice across the organisation in order to refine audience insight, apply best practice with regard to behaviour change and monitoring and evaluation and to accelerate progress towards organisational objectives. Within this programme are the following funds:

- ▷ **Agents of Change** – The Calouste Gulbenkian Foundation is funding a staff post to work towards improving community understanding and support for local marine protected areas (MPAs). An initiative from the Marine CoLAB, the project aims

to address the fact that communities know little about their MPAs and works with all stakeholders to help recover their marine environment.

- ▷ **Marine CoLAB** – Funded by the Calouste Gulbenkian Foundation, the Marine CoLABoration (CoLAB) group, provides time and resources for the marine conservation sector to build on what works, learn from other sectors and parts of the world, and develop tools and approaches with the potential to increase the scale and pace of beneficial change. This funding is supporting work to scope the potential of collaborative work around Ocean Literacy through the 'We are Ocean' collective.
- ▷ **Wild Coast Sussex** – In partnership with Sussex Wildlife Trust and others, and funded by the National Lottery Heritage Fund, this project (previously called Sussex by the Sea) aims to positively influence human behaviours, particularly in the 16–25 yr old age range, that are contributing to the decline of marine life off the Sussex coast.
- ▷ **Sussex Nearshore Trawling Byelaw Research** – Funded by the Oak Foundation, this project used social research methods to capture and communicate the story of the Sussex Nearshore Trawling Byelaw with the aim of identifying key considerations for protecting nearshore marine habitats at scale.
- ▷ **Environmental Behaviours** – Funds are allowing us to develop our social science programme; specifically to carry out research into the health and wellbeing benefits of the coast and to explore how best we inspire action from a wider range of people.

In addition to these specific funds, the team is contributing to qualitative research as part of other projects in the UK and the UK Overseas Territories in the Caribbean.

Engagement programme

These funds are supporting a range of projects focussing on our 'for everyone' goal.

- ▷ **Inspiring blue recovery** – Funded by Defra's Green Recovery Challenge Fund, which was delivered by National Lottery Heritage Fund, this project's broad purpose was to significantly scale up participation in volunteering, marine citizen science and youth engagement, connecting people with and inspiring them to take action to protect our marine heritage. It focused on England and had a theme of reaching under-represented groups.

- ▷ **Sea Champions Bridlington** – Major donor funding to deliver an environmental project to serve the locality of Bridlington and surrounding areas to engage volunteers in marine conservation activities including beach cleans, citizen science and education along with wider engagement with communities, local authorities and businesses across the wider Yorkshire area.
- ▷ **Volunteer and community engagement** – Initially, these funds focussed on increasing our volunteer and community engagement in Northumbria to deliver more beach cleans and educate young people about their local marine environment; additional funds are now allowing this work to broaden to our work across the UK.
- ▷ **Education** – Funds supporting our education programme to increase the participation of young people in marine conservation and improving ocean literacy through education workshops, online live lessons and resources, and other curriculum-linked resources and the creation of Ocean-Friendly School Awards.
- ▷ **Scottish Education Roadshow** – The Protecting Scotland's Seas roadshow is a marine-themed education experience featuring a selection of options tailored for schools and youth groups to engage with the marine and outdoor environment. Funding received during the year helped us reach even more young people through our ocean literacy roadshow.
- ▷ **Other engagement funds** – These include other community engagement projects around the UK.

Wales programme

In 2022–23 we received funding from The Waterloo Foundation towards our work in Wales. Funds have been carried forward to support the salary costs of delivering our Wales conservation work until 31st December 2023.

- ▷ **Natur am Byth!** – We are working in a partnership led by Natural Resources Wales with eight other environmental charities. With stage 1 funding from the National Lottery Heritage Fund, the development phase ended in February 2023 and we are delighted to have secured funding for Stage 2, which will deliver Wales' largest natural heritage and outreach programme to save species from extinction and reconnect people to nature.

Scotland programme

Generally, the activities within our Scotland

programme have been supported by our unrestricted funds, but Seasearch in Scotland is included within National (UK) Seasearch funds, not under the Scotland programme and funding for a Scottish Education roadshow is included within the engagement programme.

- ▷ **Restoration Forth** – Working in a partnership led by WWF-UK to empower coastal communities to help restore and sustainably manage their local marine natural heritage for a thriving Firth of Forth, focusing on seagrass and native oyster bed restoration. Marine Conservation Society is collaborating most closely with Heriot-Watt University focusing on native oyster restoration.

Transfers between funds

- ▷ In 2022–23 the Trustees approved a transfer from designated funds to general funds to ensure the fund was not in deficit.
- ▷ Funds have been transferred from general funds into specific project funds where corporate supporters have paid us royalty payments that are unrestricted when received by M C S Sales but which they have asked to be directed to specific work such as seagrass restoration.
- ▷ Unrestricted funds have been transferred from the general fund into the Inspiring blue recovery and Sealife funds to ensure matched funding requirements set by grant givers are met.
- ▷ A transfer has been made from the restricted assets depreciation fund into general funds where the assets bought from restricted funds are now held.
- ▷ In other UK Overseas Territories, a project underspend was transferred to unrestricted general funds to support core costs in agreement with the funder.
- ▷ A transfer was made from general funds to the Natur Am Byth! fund to cover our agreed partner contribution during the development stage.

23 Analysis of net assets between funds	Restricted funds (£)	Designated funds (£)	General funds (£)	Total funds 2023 (£)	Total funds 2022 (£)
2023					
Tangible fixed assets	–	9,497	–	9,497	14,767
Net current assets	454,255	1,114,907	–	1,569,162	2,463,835
	454,255	1,124,404	–	1,578,659	2,478,602
2022					
Tangible fixed assets	8,448	–	6,319		14,767
Net current assets	831,304	1,208,886	423,645		2,463,835
	839,752	1,208,886	429,964		2,478,602

24 Financial performance of the charity

The consolidated statement of financial activities includes the results of the sponsorship, other corporate fundraising and online retail sales conducted by M C S Sales Limited.

The summary financial performance of the charity alone is:

	2023 (£)	2022 (£)
Income		
Gift Aid donation and other income from subsidiary company	4,140,181	3,955,467
	481,610	276,319
	4,621,791	4,231,786
Expenditure	(5,476,418)	(4,673,925)
Net (expenditure)/income	(854,627)	(442,139)
Total funds brought forward	2,433,571	2,875,710
Total funds carried forward	1,578,944	2,433,571
Represented by:		
Restricted funds	454,255	839,752
Unrestricted funds	1,124,689	1,593,819

25 Related party transactions

There were no related party transactions during the year.

26 Comparative consolidated statement of financial activities	Unrestricted funds 2023 (£)	Restricted funds 2023 (£)	Total funds 2023 (£)
Income and expenditure			
Income from			
Donations and legacies	2,889,231	483,903	3,373,134
Charitable activities	177,649	398,598	576,247
Other trading activities	17,201	–	17,201
Investments	821	–	821
Other	386,828	2,099	388,927
Total income	3,471,730	884,600	4,356,330
Expenditure on			
Raising funds	849,715	25,615	875,330
Charitable activities:			
Better protected	719,882	526,228	1,246,110
Cleaner ocean	797,317	226,408	1,023,725
Healthier ocean	521,133	438,214	959,347
For everyone	387,986	274,305	662,291
Total expenditure	3,276,033	1,490,770	4,766,803
Net income/(expenditure) and net movement in funds for the year before transfers	195,697	(606,170)	(410,473)
Net gains on investment assets	–	–	–
Net income/(expenditure)	195,697	(606,170)	(410,473)
Transfers between funds	(81,965)	81,965	–
Net income/(expenditure) and net movement in funds for the year	113,732	(524,205)	(410,473)
Funds at the start of the year	1,525,118	1,363,957	2,889,075
Funds at the end of the year	1,638,850	839,752	2,478,602



Meanish Reef, Isle of Mull 📷 Dan Bolt

Acknowledgements of financial and other support

We would like to thank all the individuals and organisations who made our work this year possible.

Charitable trusts, foundations and grant funders giving £1,000 or more:

10% for the Ocean	The Gilbert and Eileen Edgar Foundation	The Naturesave Trust
The Anson Charitable Trust	Green Recovery Challenge Fund	NatureScot
Binks Trust	Harris Freeman Foundation	The Oakdale Trust
The Blair Foundation	The Helvellyn Foundation	Oceans 5
The Bryan Guinness Charitable Trust	The Henry C Hoare Charitable Trust	The P & FW Family Charitable Trust
The Calleva Foundation	The Ian Mactaggart Trust	The Pamela Matthews Charitable Trust
Calouste Gulbenkian Foundation	The Ince Group Charitable Foundation	Peacock Charitable Trust
Cecil Pilkington Charitable Trust	JNCC Support Co	The Percy Hedley 1990 Charitable Trust
Chapman Charitable Trust	The John Coates Charitable Trust	PF Charitable Trust
Cobb Charitable Trust	The John Cowan Foundation	Pilkington General Trust
The Constance Travis Charitable Trust	John Ellerman Foundation	Players of People’s Postcode Lottery
Crown Estate Scotland	John Swire 1989 Charitable Trust	Pump House Trust
The Darwin Initiative	Joseph Strong Frazer Trust	Q Charitable Trust
The David Brooke Charity	Lady Yuen Peng McNeice Charitable Foundation	The Robert Clutterbuck Charitable Trust
Department for Environment, Food and Rural Affairs	Langdale Trust	Ronald Miller Foundation
The Derek And Clare Stevens Trust	Levine Family Foundation	Royal Society for Protection of Birds
Esmée Fairbairn Foundation	Lighthouse Giving	Ruth Smart Foundation
EU Interreg II Seas	Lindeth Charitable Trust	Sea-Changers
EU LIFE 2020 NG04GD	The Lyndal Tree Foundation	Seas At Risk
EU LIFE Recreation ReMEDIES	M J Camp Charitable Foundation	The Simon Gibson Charitable Trust
The Falconer Family Trust	Marsh Charitable Trust	Tay Charitable Trust
Fishmongers’ Company’s Charitable Trust	Miss A M Pilkington Charitable Trust	The Waterloo Foundation
The Gaynor Cemlyn Jones Trust	Misses Barrie Charitable Trust	The Wildlife Trusts MPA Fighting Fund
The George A Moore Foundation	The National Lottery Heritage Fund	WWF–UK
Gess Charitable Trust	Natural Resources Wales	The Wyndham Charitable Trust

Organisations and companies contributing £5,000 or more towards our income and charitable objectives through donations and corporate partnership agreements:

Accrol Papers Ltd (Oceans)	Goodloop Ltd	Princeton University Press (PUP)
Anglian Water Services Ltd	Green People Ltd	Rapanui / Teemill
Beiersdorf UK Ltd	Haddenham Healthcare LTD	Romo Ltd
Bourne Leisure Ltd	Hamptons	Salcombe Distilling Company Ltd
Brasserie Blanc	Hastings Direct	Salt–Water Sandals UK
Bunzl PLC	ISS World Company	Silentnight Group Ltd
CanO Water Ltd	Lidl Great Britain Limited	Sodexo UK
Cargill Global	LSP Leadership Ltd	St Austell Brewery Company Ltd
Crew Clothing Company	Marks & Spencer	Susie & Peter Partnership
Cully & Sully Limited	Mewburn Ellis LLP	The Travel Chapter Ltd
Dartmouth Brands Ltd	National Grid Electricity Distribution	Triton Showers
Earth Conscious	Norcros Group (Holdings) Ltd	UBS Business Solutions AG
Edrington	Ocean Tee Ltd	Wrendale Designs
Enterprise RAC UK Ltd	The Pilot Pen Company (UK) Ltd	Zurich UK
FatFace Ltd	Princess Yachts Ltd	

Organisations and companies contributing £1,000 or more from company memberships:

Aalmar Surveys	IT Naturally Ltd
Abel & Cole Ltd	Just Enough Brave
Baylis & Harding	Mayflex UK
Blueberry Financial	Molesworth & Bird
CH & Co Catering Group Ltd	Optical Express Westfield Limited
Clarity Environmental	Ramco Dental Limited
Coast Drinks	Rapesco
Eleos Compliance	Shibui Tea
Glenmorangie Company Ltd	St Hilda Sea Adventures
Gnaw Chocolate	Talomon Capital Ltd
Greenway Property Ltd	Zena Holloway
Holidaycottages.co.uk	

Individuals giving gifts of £5,000 or more:

Xavier Menguy

Legacies and in memoriam donations:

Alex Dibb	Jaya Mahendra Shah	Nicky Levy
Alyssa Mellakh	Jeffrey Kelham	Nigel Harley
Andrew Neil Besley	Jemma Adams	Patrick Hostler
Andrew Osborn	Jim and Dorothy Siddall	Paul James Forster
Ashley Cooper	Jo Kingsland	Paul Smith
Bernard Rochard	John Chapman	Peggy O’Sullivan
Brian Kettle	John Paul Russell Hannon	Peter Colley
Caitlin Swan	Kathryn Mackenzie	Rachel Lynn
Captain Desmond Gwinnett	Kathryn McAdam	Ray Ellis
Cathy Currie	Katie Ng	Robin Langford
Charles Stevens	Katie O’Driscoll	Roy and Jean Burrows
Darren Lewis–Harris	Keith Broomfield	Ryan Prout
David Hay	Kevin John Gauntlett	Sam Evans–Perryman
David Leonard Moss	Kirsten Binnie	Sarah Kerley
Diana Graves	Lesley Anderson	Shaun Burt
Dola Agunbiade	Louise Hankinson	Shenelle Manwaring
Donald Ferguson	Lynn Martin	Shodor Uddin
Dr Peter J Tibbrook	Maggie Trott	Simon Fraser
Edward Hammond	Mairi Mackay	Tom Edwards
Emma Brown	Margot Gibbs	Travis Westwood
Erica Leonor Mainwaring	Marion Butler	Vicky Howard
Gordon James	Mark Fitton	Vito Padula
Hector Renton Mein	Mark Saunders	Wendy Oliver
Helen Mary Annan	Michael Hawdon	Zoe Parravicini
Henry Bull	Nancy Bauckham	
Jacob Wilson	Nick Playforth	

Patrons, supporters, members and groups:

Ocean Ambassadors

Prof Ben Garrod
Cyrus Todiwala OBE DL
Deborah Meaden
Doug Allan
Fernando Montañó
Inka Cresswell
Iolo Williams
Lizzie Daly
Miranda Krestovnikoff
Sarah Jackson
Simon Reeve
Susie Rodgers MBE
Tom ‘The Blowfish’ Hird
Zoe Lyons

We would like to thank our members, local groups, and Sea Champion volunteers for their support of our conservation activities and fundraising efforts over the year. Thanks also to all the volunteers who supported our projects and/or gathered vital information through Beachwatch, the Great British Beach Clean, Seasearch, Jellyfish, Basking Shark and Turtle Watch.

Also, to the many individual and community participants, dive clubs, sports clubs, youth and member organisations and school and college students who raised money to support our work.

Pro bono support:

We would like to thank the following supporters for their pro bono support during the last year:

Brasserie Bar Co
Deloitte LLP
Good Law Project
Google
LSP Leadership Ltd
Mayer Brown International LLP
Mitzi Wyman
Nick Arding
Ocean Outdoor
Thinking Environments



Reference and administrative information

Charity name

Marine Conservation Society

Charity registration number

1004005 (England & Wales)
SC037480 (Scotland)

Company registration number

02550966

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President

HRH King Charles III

Trustees

The Trustees listed below were Trustees for the whole of the year ended 31 March 2023 and until the date of this report unless stated otherwise:

Amanda Nobbs [Chair](#)

Mark Haviland [Vice Chair](#)

Susan Ronaldson [Treasurer](#)

Polly Burns

from 14 December 2022

Emily Cunningham

until resignation 17 November 2022

Jonathan Hall

Joyce Lorigan

Deborah Mahon

from 17 November 2022

Jessica Montgomery

from 17 November 2022

Will Oulton

Seth Richardson

Rebecca Rodney

from 14 December 2022

Helena Thernstrom

Stefano Tiratelli

Executive Team

The members of the Executive Team (previously Senior Management Team) were in post for the whole of the year ended 31 March 2023 and until the date of this report unless stated otherwise:

Sandy Luk
[Chief Executive](#)

Andrew Barnes
[Interim Director of Communications & Engagement](#)
until 19 September 2022

Gareth Cunningham
[Interim Director of Conservation & Policy](#)
from 31 July 2023

Jennifer Mitchell
[Director of Communications & Engagement](#)
from 19 September 2022

Nicola Spencer
[Director of Finance & Resources and Company Secretary](#)
until 23 September 2022

Katherine Stephenson-Hall
[Director of Fundraising & Development \(previously Fundraising\)](#)

Jayne Tucker
[Interim Director of Finance & Resources](#)
from 19 September 2022
[and Company Secretary](#)
from 23 September 2022

Chris Tuckett
[Director of Conservation & Policy \(previously Programmes\)](#)
until 25 July 2023






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Ross Park, Ross-on-Wye,
Herefordshire, HR9 7US
Telephone: 01989 566017



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