

**REGISTERED COMPANY NUMBER: 05057367 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1110884**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2021  
for  
MARINELife

MARINELife

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for the Year Ended 5 April 2021

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## MARINELife

### Report of the Trustees for the Year Ended 5 April 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
05057367 (England and Wales)

**Registered Charity number**  
1110884

**Registered office**  
1a Kingsbury's Lane  
Ringwood  
Hampshire  
BH24 1EL

#### **Trustees**

D Fyfe	- appointed 30.11.10
R I Morris	- appointed 30.4.12
C A Robertson	- appointed 1.10.20
R S Williams	- appointed 8.4.18
A Denny	- appointed 2.9.15
I C Sawyer	- appointed 17.5.19
K B Ryan	- appointed 5.8.19
E N Webb	- resigned 16.11.20
N Symes	- resigned 23.11.20

Report of the Trustees of  
MARINElife  
for the Year Ended 5 April 2021

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

MARINElife is a Company limited by guarantee governed by its Memorandum and Articles of Association dated 26 February 2004 as amended by special resolution on 28 July 2005, 15 December 2007, 6 March 2010, 14 October 2010 and 2 December 2010.

Registration as a charity with the Charities Commission was confirmed on 16 August 2005.

There are currently 7 trustees, each of whom agree to contribute £10 in the event of the charity winding up.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

To promote for the benefit of the public the conservation, preservation and protection of marine animals particularly but not exclusively dolphins, whales, porpoises and cetaceans in all forms and to advance the education of the public in the same by:

- (1) Educating the public towards the need for their preservation.
  - (2) Undertaking research on the preservation of all species of marine animals and to publish the results, and
  - (3) Educating the public in their population, habitats, behaviour and threats.
- The main objectives for the year continue to be as stated.

The strategies employed to achieve the charity's objectives are to:

- Educate the public towards the need for their preservation
- Undertake research on the preservation of all species of marine animals and to publish the results, and
- Educate the public in their population, habitats, behaviour and threats.

## **FINANCIAL REVIEW**

### **Reserves policy**

Reserves will continue to be closely administered to ensure financial viability and enable management progress. Any excess reserves will be channelled into our main objectives of education and research.

Approved by order of the board of trustees on 02/09/2021 and signed on its behalf by:

.....  
C A Robertson - Trustee



Mr Charles Archibald Robertson (Nov 4,  
2021, 2:36pm)

Independent Examiner's Report to the Trustees of  
MARINElife

I report on the accounts for the year ended 5 April 2021 set out on pages four to twelve.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

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

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Artema Ltd

Date: 02/09/2021

Statement of Financial Activities  
for the Year Ended 5 April 2021

		Unrestricted fund	Restricted fund	5.4.21 Total funds	5.4.20 Total funds
	Notes	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		40,475	-	40,475	22,816
Activities for generating funds	2	4,509	-	4,509	8,995
Investment income	3	15	-	15	60
Job Retention Scheme Income		<u>6,966</u>	<u>-</u>	<u>6,966</u>	<u>-</u>
<b>Total incoming resources</b>		51,965	-	51,965	31,871
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		1,093	-	1,093	715
Fundraising trading: cost of goods sold and other costs		(1,751)	-	(1,751)	3,012
<b>Charitable activities</b>					
Support costs		2,150	-	2,150	1,931
<b>Governance costs</b>		<u>26,004</u>	<u>-</u>	<u>26,004</u>	<u>27,574</u>
<b>Total resources expended</b>		<u>27,496</u>	<u>-</u>	<u>27,496</u>	<u>33,232</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		24,469	-	24,469	(1,361)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>26,113</u>	<u>7,739</u>	<u>33,852</u>	<u>35,213</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>50,582</u></u>	<u><u>7,739</u></u>	<u><u>58,321</u></u>	<u><u>33,852</u></u>

The notes form part of these financial statements

MARINElifeBalance Sheet  
At 5 April 2021

		Unrestricted fund	Restricted fund	5.4.21 Total funds	5.4.20 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7	121	-	121	162
<b>CURRENT ASSETS</b>					
Debtors		-	-	-	-
Cash at bank		<u>50,661</u>	<u>7,739</u>	<u>58,400</u>	<u>33,959</u>
		50,661	7,739	58,400	33,959
<b>CREDITORS</b>					
Amounts falling due within one year	8	(200)	-	(200)	(269)
<b>NET CURRENT ASSETS</b>		<u>50,461</u>	<u>7,739</u>	<u>58,200</u>	<u>33,690</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>50,582</u>	<u>7,739</u>	<u>58,321</u>	<u>33,852</u>
<b>NET ASSETS</b>		<u>50,582</u>	<u>7,739</u>	<u>58,321</u>	<u>33,852</u>
<b>FUNDS</b>	9				
Unrestricted funds				50,582	26,113
Restricted funds				<u>7,739</u>	<u>7,739</u>
<b>TOTAL FUNDS</b>				<u>58,321</u>	<u>33,852</u>

The notes form part of these financial statements

MARINELife

Balance Sheet - continued

At 5 April 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 02/09/2021 and were signed on its behalf by:

.....  
C A Robertson -Trustee



Mr Charles Archibald Robertson (Nov 4,  
2021, 2:36pm)



Notes to the Financial Statements  
for the Year Ended 5 April 2021

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with Section 1A of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

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

**Resources expended**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. ACTIVITIES FOR GENERATING FUNDS**

	5.4.21	5.4.20
	£	£
Fundraising events	<u>7,711</u>	<u>12,246</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

**3. INVESTMENT INCOME**

	5.4.21	5.4.20
	£	£
Deposit account interest	<u>15</u>	<u>60</u>

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	5.4.21	5.4.20
	£	£
Depreciation - owned assets	<u>41</u>	<u>54</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2021 or for the year ended 5 April 2020.

**6. STAFF COSTS**

	5.4.21	5.4.20
	£	£
Wages and salaries	20,841	22,025
Other pension costs	<u>550</u>	<u>550</u>
	<u>21,392</u>	<u>22,575</u>

The average monthly number of employees during the year was as follows:

5.4.21	5.4.20
<u>3</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery etc. £
<b>COST</b>	
At 6 April 2020 and 5 April 2021	<u>12,057</u>
<b>DEPRECIATION</b>	
At 6 April 2020	11,895
Charge for year	<u>41</u>
At 5 April 2021	<u>11,936</u>
<b>NET BOOK VALUE</b>	
At 5 April 2021	<u>121</u>
At 5 April 2020	<u>162</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.21 £	5.4.20 £
Other creditors	<u>200</u>	<u>269</u>
	<u>200</u>	<u>269</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

**9. MOVEMENT IN FUNDS**

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
<b>Unrestricted funds</b>			
General fund	26,113	24,469	50,582
<b>Restricted funds</b>			
Restricted fund	7,739	-	7,739
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>33,852</u>	<u>24,469</u>	<u>58,321</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,965	(27,496)	24,469
<b>Restricted funds</b>			
Restricted fund	-	-	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>51,965</u>	<u>(27,496)</u>	<u>24,469</u>

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2021

	5.4.21 £	5.4.20 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	1,201	1,382
Legacies	-	-
Gift aid	3,202	3,251
Subscriptions	16,592	18,183
Income - grant receivable	<u>19,480</u>	<u>-</u>
	40,475	22,816
<b>Activities for generating funds</b>		
Fundraising events	4,509	8,995
<b>Investment income</b>		
Deposit account interest	15	60
<b>Other Income</b>		
Job retention scheme	<u>6,966</u>	<u>-</u>
<b>Total incoming resources</b>	51,965	31,871
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Subscription to Online giving	1,093	715
<b>Fundraising trading: cost of goods sold and other costs</b>		
Other direct costs	(1,751)	3,012
<b>Charitable activities</b>		
Advertising	-	-
<b>Governance costs</b>		
Wages	20,841	22,025
Pensions	550	550
Printing, postage & stationery	250	598
Travelling and subsistence	44	35
Accountancy	2,158	2,130
Professional assistance	10	-
Computer and IT Consumables	820	542
Insurance	1,290	1,384
Office expenses	-	-
Research Cost	-	256
Depreciation of tangible fixed assets	<u>41</u>	<u>54</u>
	26,004	27,574

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2021

	5.4.20 £	5.4.19 £
<b>Support Costs</b>		
<b>Management</b>		
Support - Meetings, conference	-	-
Support costs - subscriptions	<u>739</u>	<u>-</u>
	-	-
<b>Other</b>		
N E Cetacean, Lyme Bay, Balearics project, Educational initiatives and grant refunded	<u>1,411</u>	<u>1,931</u>
<b>Total resources expended</b>	27,496	33,232
	<u>          </u>	<u>          </u>
<b>Net (expenditure)/income</b>	<u>24,469</u>	<u>(1,361)</u>



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