

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 2022
For
MARINELife

Contents of the Financial Statements
for the Year Ended 5 April 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11 to 12

Report of the Trustees
For the Year Ended 5 April 2022

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 30.10.10
R I Morris	- appointed 30.4.12
C A Robertson	- appointed 1.10.20
Rebecca Lofts	- appointed 30.5.22
A S Denny	- appointed 2.9.15
E C Stenhouse	- appointed 18.9.21

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 6 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 12/12/2022 and signed on its behalf by:



Mr Charles Archibald Robertson (Dec-17, ...
2021 10:39am)
C A Robertson - Trustee

Independent Examiner's Report to the Trustees of
MARINElife

I report on the accounts for the year ended 5 April 2022 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: 29/08/2022

Statement of Financial Activities
for the Year Ended 5 April 2022

		Unrestricted fund £	Restricted fund £	5.4.22 Total funds £	5.4.21 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		49,888	-	49,888	40,475
Activities for generating funds	2	4,007	-	4,007	4,509
Investment income	3	5	-	5	15
JRS Income		<u>1,109</u>		<u>1,109</u>	<u>6,966</u>
Total incoming resources		55,009	-	55,009	51,965
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		1,167	-	1,167	1,093
Fundraising trading: cost of goods sold and other costs		100	-	100	(1,751)
Charitable activities					
Support costs		1,450	-	1,450	2,150
Governance costs		<u>23,428</u>		<u>23,428</u>	<u>26,004</u>
Total resources expended		26,145	-	26,145	27,496
NET INCOMING/(OUTGOING) RESOURCES					
		28,864	-	28,864	24,469
RECONCILIATION OF FUNDS					
Total funds brought forward		50,582	7,739	58,321	33,852
TOTAL FUNDS CARRIED FORWARD		<u>79,446</u>	<u>7,739</u>	<u>87,185</u>	<u>58,321</u>

The notes form part of these financial statements

MARINElife

Balance Sheet
At 5 April 2022

		Unrestricted fund	Restricted fund	5.4.22 Total funds	5.4.21 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	91	-	91	121
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank		<u>79,530</u>	<u>7,739</u>	<u>87,269</u>	<u>58,400</u>
		79,530	7,739	87,269	58,400
CREDITORS					
Amounts falling due within one year	9	(175)	-	(175)	(200)
		<u>79,355</u>	<u>7,739</u>	<u>87,094</u>	<u>58,200</u>
NET CURRENT ASSETS					
		<u>79,355</u>	<u>7,739</u>	<u>87,094</u>	<u>58,200</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		79,446	7,739	87,185	58,321
NET ASSETS		<u>79,446</u>	<u>7,739</u>	<u>87,185</u>	<u>58,321</u>
FUNDS	10				
Unrestricted funds				79,446	50,582
Restricted funds				<u>7,739</u>	<u>7,739</u>
TOTAL FUNDS				<u>87,185</u>	<u>58,321</u>

The notes form part of these financial statements

Balance Sheet - continued

At 5 April 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2022 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 12/12/2022 and were signed on its behalf by:



•Mr Charles Archibald Robertson (Dec 17, 2022)•
C A Robertson -Trustee

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

	5.4.22	5.4.21
	£	£
Fundraising events	<u>7,197</u>	<u>7,711</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

3. INVESTMENT INCOME

	5.4.22	5.4.21
	£	£
Deposit account interest	<u>5</u>	<u>15</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	5.4.22	5.4.21
	£	£
Depreciation - owned assets	<u>30</u>	<u>41</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 or for the year ended 5 April 2021.

6. STAFF COSTS

	5.4.22	5.4.21
	£	£
Wages and salaries	18,214	20,841
Other pension costs	<u>550</u>	<u>550</u>
	<u>18,764</u>	<u>21,392</u>

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

5.4.22	5.4.21
<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 2022

7. TANGIBLE FIXED ASSETS

	Plant and machinery etc. £
COST	
At 6 April 2021 and 5 April 2022	<u>12,057</u>
DEPRECIATION	
At 6 April 2021	11,936
Charge for year	<u>30</u>
At 5 April 2022	<u>11,966</u>
NET BOOK VALUE	
At 5 April 2022	<u>91</u>
At 5 April 2021	<u>121</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22 £	5.4.21 £
Other debtors	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22 £	5.4.21 £
Other creditors	<u>175</u>	<u>200</u>
	<u>175</u>	<u>200</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

10. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	50,582	28,864	79,446
Restricted funds			
Restricted fund	7,739	-	7,739
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>58,321</u>	<u>28,864</u>	<u>87,185</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,009	(26,145)	28,864
Restricted funds			
Restricted fund	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,009</u>	<u>(26,145)</u>	<u>28,864</u>

Detailed Statement of Financial Activities
for the Year Ended 5 April 2022

	5.4.22 £	5.4.21 £
INCOMING RESOURCES		
Voluntary income		
Donations	9,321	1,201
Legacies	-	-
Gift aid	3,191	3,202
Subscriptions	15,626	16,592
Income - grant receivable	<u>21,750</u>	<u>19,480</u>
	49,888	40,475
Activities for generating funds		
Fundraising events	4,007	4,509
Investment income		
Deposit account interest	5	15
Other Income		
Job retention scheme	<u>1,109</u>	<u>6,966</u>
Total incoming resources	55,009	51,965
RESOURCES EXPENDED		
Costs of generating voluntary income		
Subscription to Events/Donations/Platforms	1,167	1,093
Fundraising trading: cost of goods sold and other costs		
Other direct costs	100	(1,751)
Charitable activities		
Advertising	-	-
Governance costs		
Wages	18,214	20,841
Pensions	550	550
Printing, postage & stationery	420	250
Travelling and subsistence	-	44
Accountancy	2,215	2,158
Professional assistance	22	10
Computer and IT Consumables	669	820
Insurance	1,308	1,291
Office expenses	-	-
Research Cost	-	-
Depreciation of tangible fixed assets	<u>30</u>	<u>41</u>
	23,428	26,004

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 5 April 2022

	5.4.22 £	5.4.21 £
Support Costs		
Management		
Support - Meetings, conference	-	-
Support costs - subscriptions	<u>-</u>	<u>739</u>
	-	-
Other		
Lyme Bay, Balearics project, Educational initiatives	<u>1,450</u>	<u>1,411</u>
Total resources expended	26,145	27,496
	<u> </u>	<u> </u>
Net (expenditure)/income	<u>28,864</u>	<u>24,469</u>



Issuer Artema Ltd

Document generated Mon, 12th Dec 2022 12:24:10 UTC

Document fingerprint 2dae34922c8aa31c7be4a9f229dafab9

Parties involved with this document

Document processed	Party + Fingerprint
Sat, 17th Dec 2022 10:39:12 UTC	Mr Charles Archibald Robertson - Signer (22f4a7ea50eb8054f86559dc81b8b1f8)

Audit history log

Date	Action
Sat, 17th Dec 2022 10:39:12 UTC	The envelope has been signed by all parties. (77.100.226.24)
Sat, 17th Dec 2022 10:39:12 UTC	Mr Charles Archibald Robertson signed the envelope. (77.100.226.24)
Sat, 17th Dec 2022 10:35:56 UTC	Mr Charles Archibald Robertson viewed the envelope. (77.100.226.24)
Sat, 17th Dec 2022 10:35:34 UTC	Mr Charles Archibald Robertson opened the document email. (77.100.226.24)
Fri, 16th Dec 2022 23:42:17 UTC	Mr Charles Archibald Robertson opened the document email. (77.100.226.24)
Mon, 12th Dec 2022 12:32:13 UTC	Document emailed to archie.robertson@marine-life.org.uk (18.170.112.76)
Mon, 12th Dec 2022 12:32:13 UTC	Sent the envelope to Mr Charles Archibald Robertson (archie.robertson@marine-life.org.uk) for signing. (154.61.37.200)
Mon, 12th Dec 2022 12:31:34 UTC	Mr Charles Archibald Robertson has been assigned to this envelope (154.61.37.200)
Mon, 12th Dec 2022 12:24:54 UTC	Document generated with fingerprint 2dae34922c8aa31c7be4a9f229dafab9 (154.61.37.200)
Mon, 12th Dec 2022 12:24:10 UTC	Envelope generated by Ian Pope (154.61.37.200)