



Annual Report of Activity for 2022/2023



Rick Morris (BND library photo)1

Science for our seas

MARINElife is a science charity that conducts an Ocean Health Check by gathering information of key marine species so they can be better protected. We provide relevant, robust and up-to-date information to those working for the sustainable future of our oceans.

Annual Report of Activity for 2022/2023

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Learn more about MARINELife

[MARINELife Website \(www.marine-life.org.uk\)](http://www.marine-life.org.uk)

[Facebook: https://www.facebook.com/MARINELifeUK](https://www.facebook.com/MARINELifeUK)

[MARINELife: LinkedIn](#)

[MARINELife Twitter / X](#)

[MARINELife \(@marinelife_uk\) • Instagram photos and videos](#)

Introduction & Summary

This year has seen a substantial further increase in overall marine survey activity following the pandemic affected years of 2019/20 and 2021/22. In total we carried out cetacean surveys on over 31000km of trackline in UK Coastal Waters, North Sea and Bay of Biscay. Additionally, we inaugurated seabird surveys for the European Seabird at Sea Programme in conjunction with the Joint Nature Conservation Committee. Our scientific data continues to be used by governments, universities, NGOs and other scientific bodies to monitor the condition of marine life in our seas. As an example of this, our monitoring of dolphin activity in the North East (North East Cetacean Project) has enabled a master's student to identify a significant movement of Bluenose Dolphins from Scotland's Moray Firth to the north east of England. You can read more about our survey activities in the enclosed MARINELife Science Report 2022-23

The survey programme is dependent on our team of staff, skilled volunteers and the generosity of the ferry companies who do so much to support us. Our thanks go out to all our volunteers and partners for another year of dedicated effort and generosity in time given up for this.

We also rely on individuals, corporates and other bodies for grants and donations to fund the surveys we undertake and very much appreciate the support we have received.

MARINELife training courses continue to be popular although we experienced low numbers for the one-day courses in the earlier part of the year, possibly due to Covid caution, but numbers increased as the year went on. we have run a full year's programme of events with our partners:

Lincolnshire, Cumbria, Devon and Dorset Wildlife Trusts;

Dorset Diving Services;

SU MarineWatch of Exeter University, with a full weekend of ID and data training in October, to a 'sold-out' classroom and boat of eager students.

MARINELife also delivered another very successful 6-day residential workshop on Lundy Island; this workshop covers marine megafauna and Lundy wildlife. See more on our training and education activities in the enclosed MARINELife Training Report 2022-23

We have several people changes to report:

We welcome Rebecca Macdonald-Lofts, Georgina Fuller and Olivia McLaughlin as Trustees.

We thank Carol Farmer-Wright for her service as Routes Manager, wishing her a happy retirement, and welcome Rob Petley-Jones as her successor in this role.

Thanks also to Helen Swift who has retired as our volunteer Board Secretary

At MARINELife, we look forward to continuing to contribute to the growing movement for conserving and managing our seas.

Archie Robertson OBE

Chair of The Board of Trustees



MARINELife Science Report 2022-23

Ships of Opportunity (ShOp) Survey Programmes

There was a substantial recovery in survey activity from the pandemic affected years of 2019/20 and especially 2021/22, with 16 ShOp survey programmes underway in 2022/3 compared with seven in 2021/22. A total of 18,000 km of trackline was surveyed through 80 surveys on 112 days utilising 32 vessels, compared with 7,200 km of trackline on 64 days in 2021/22. All the surveys started from the UK, but also entered Danish, Dutch, French, German, Irish and Norwegian waters as well as the crown dependencies of Guernsey and Jersey.

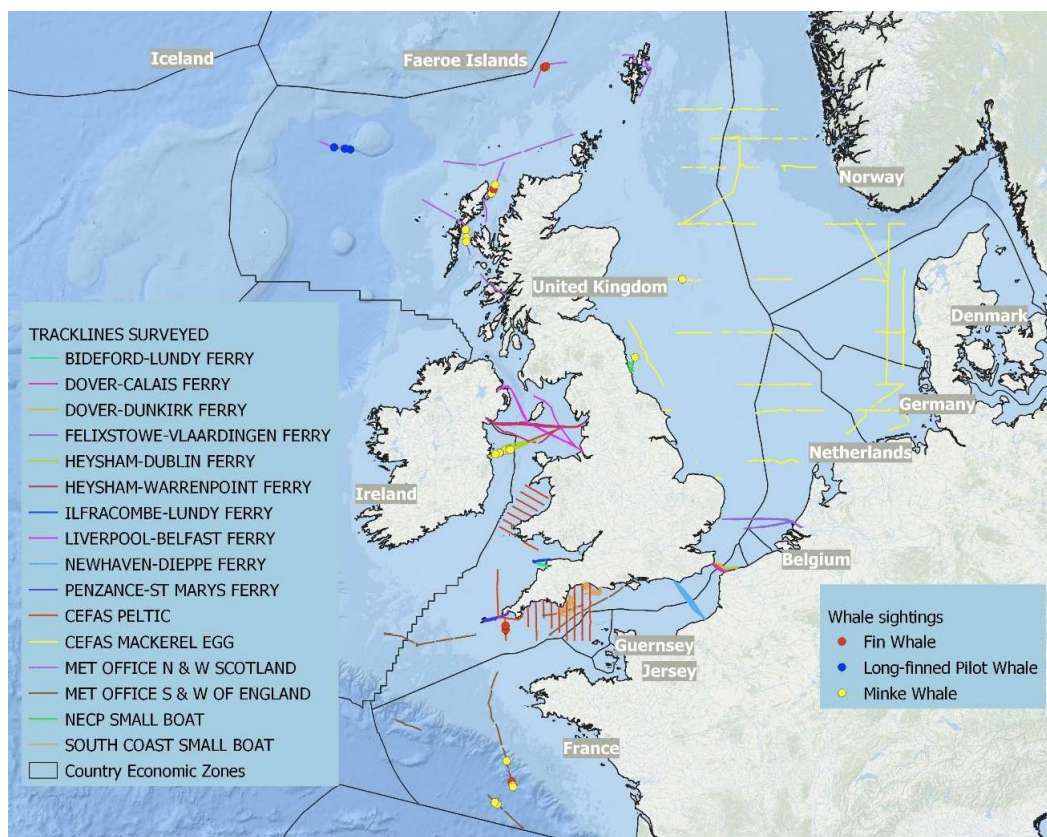
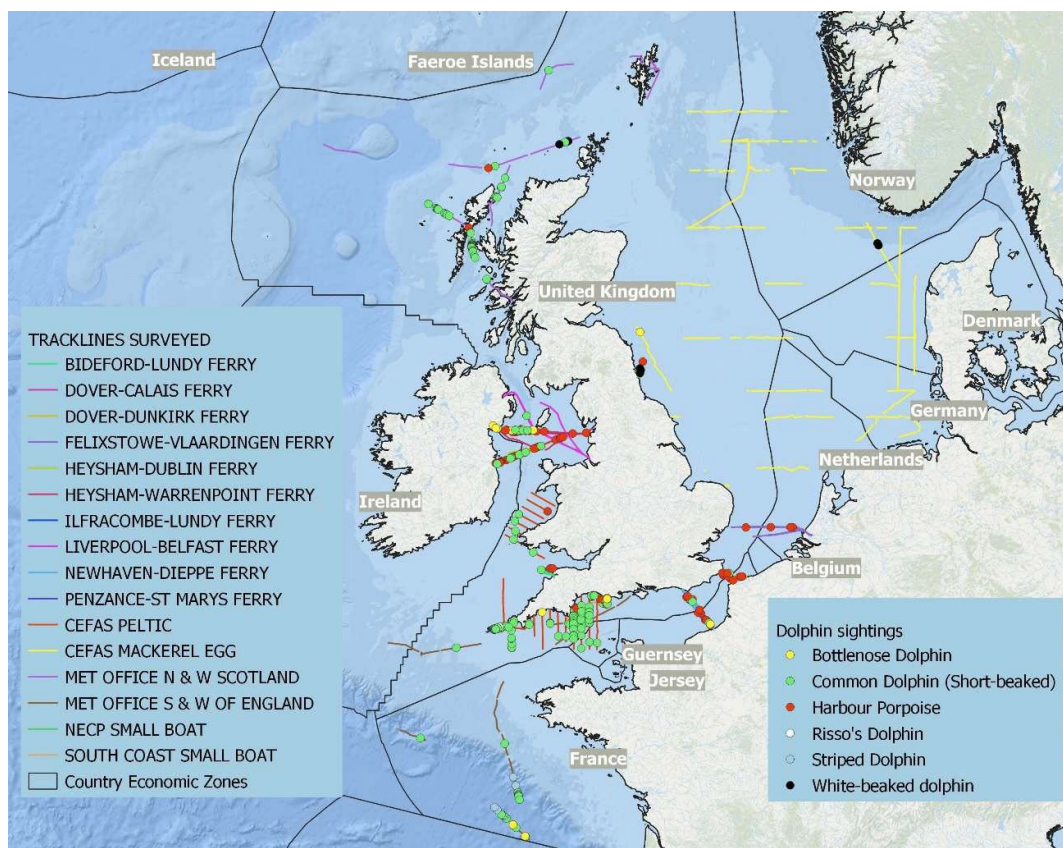
There were 360 sightings of nine cetacean species. Common Dolphin was found to be widely distributed in waters off western Britain, whilst Harbour Porpoise was also found in the eastern Channel and southern North Sea. There was a scattering of White-beaked Dolphin in the central and northern North Sea and west of Orkney. Bottlenose Dolphins were mainly located in coastal waters, though an offshore population was picked up in the northern Bay of Biscay. Risso's Dolphins were seen between Cornwall and Scilly, whilst Striped Dolphins were found in the northern Bay of Biscay. Of the whales, several sightings of Fin Whale in UK waters were especially noteworthy. Other marine mega-vertebrates recorded included Basking Shark, Ocean Sunfish, Blue-fin Tuna and a sizable number of Harbour and Grey Seal sightings.

There were nearly 20,000 bird sightings with over 80,000 individuals counted and 89 species detected on 14 of the 16 ShOp surveys (excluding small boat surveys, other than Balearic Shearwater which were recorded on South Coast surveys). The main species encountered were Manx Shearwater (17019 counted), Gannet (14564), Guillemot (9402), Kittiwake (6049) and Herring Gull (5741).

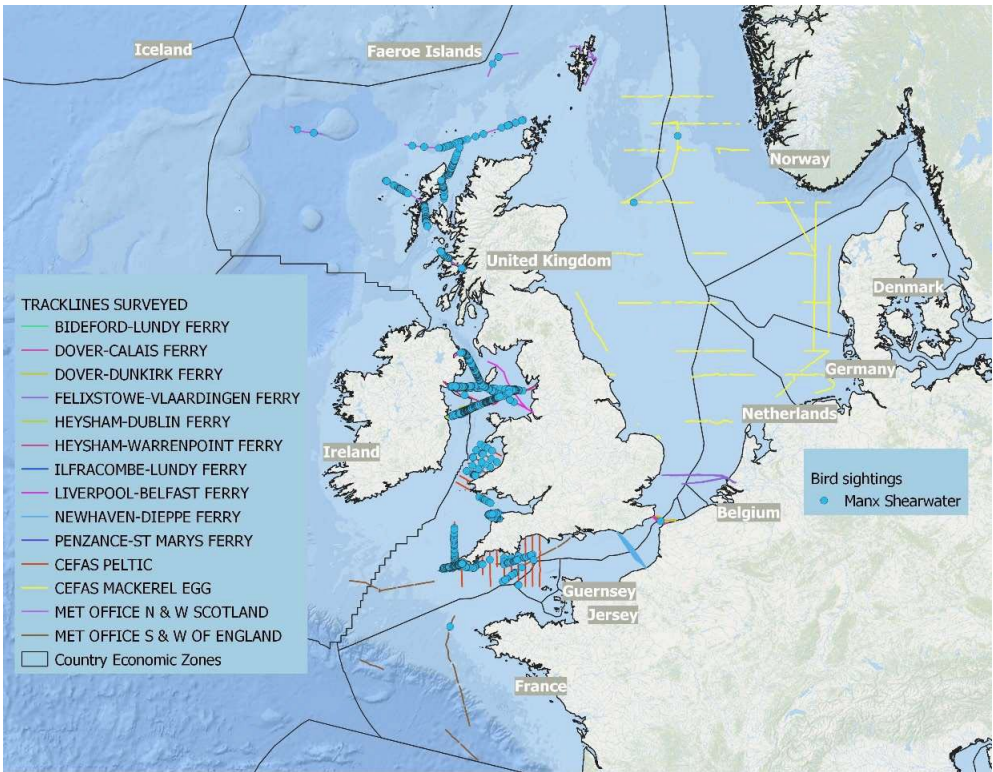
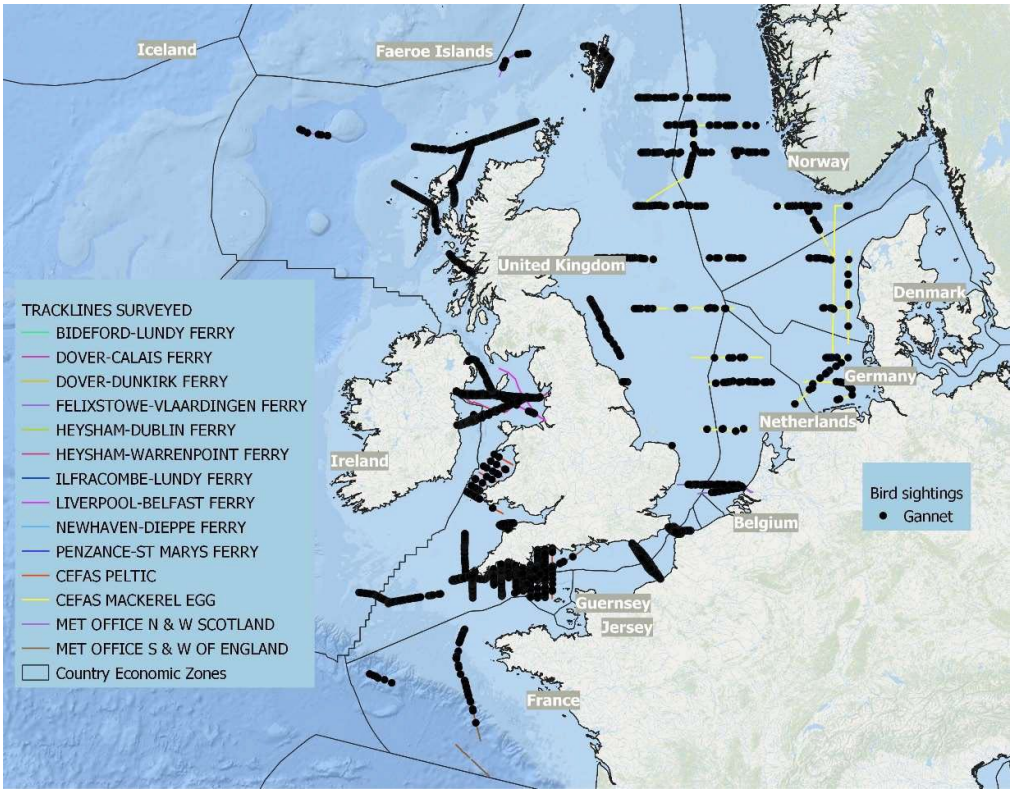
Monthly ferry surveys

MARINELife's core programme of monthly ferry surveys, first established in 1995, increased substantially with the relaxation of Covid 19 restrictions, from a low of four routes in 2021/22 to 10 in 2022/23. The routes and total survey effort are given in the table below. There were 144 cetacean sightings of five species, with over half of the sightings being of Harbour Porpoise. There were 84 bird species seen on ferry surveys, with 11,465 sightings and over 55,000 birds counted.

Monthly Ferry Surveys	Start year	Km travelled 2022-23	Km travelled All years
Bideford-Lundy	2014	141	897
Dover-Calais	2015	629	3481
Dover-Dunkirk	2012	472	8513
Felixstowe-Vlaardingen	2008	1307	23201
Heysham-Dublin	2015	1719	10155
Heysham-Warrenpoint	2011	1881	29943
Ilfracombe-Lundy	2011	380	3378
Liverpool-Belfast	2011	630	16691
Newhaven-Dieppe	2012	1832	16303
Penzance-St Marys	2022	744	862

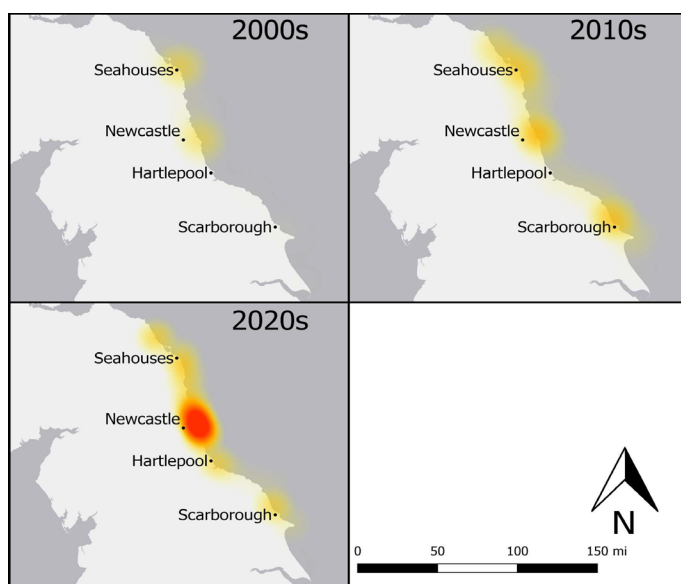


Of the two most abundant bird species Gannet was shown to have a cosmopolitan distribution, whilst Manx Shearwater showed a more westerly distribution. Noteworthy bird sightings included concentrations of Black-throated Diver in the eastern English Channel and near Belfast.



MARINELife/JNCC Volunteer Seabirds at Sea Project (VSAS)

A new project was launched in 2022 to gradually introduce 'gold standard' European Seabird at Sea (ESAS) seabird recording on MARINELife ferry routes in England. The project is being done in conjunction with the UK Governments conservation advisory body the Joint Nature Conservation Committee (JNCC), who previously developed a successful pilot project in Scotland with assistance from MARINELife. Thanks to an exciting new partnership between the Isles of Scilly Travel Company and MARINELife the inaugural surveys began on the Penzance to Scilly ferry in April 2022. You can read about the surveys on this route here <https://www.marine-life.org.uk/survey-reports/categories/penzance-isles-of-scilly> The aim is to establish ESAS surveys on three Volunteer Seabirds at Sea (VSAS) ferry routes during 2023/24.



Heat map of showing the increasing incidence of Bottlenose Dolphins off north east England

North East Cetacean Project (NECP)

The NECP is a programme of small boat and land-based surveys and collation of public sightings led by Dr Martin Kitching, which aims to generate up-to-date information on the status of White-beaked Dolphin, Bottlenose Dolphin, and other cetaceans off the Northumberland coastline. The project has extended into Yorkshire, Lincolnshire and Suffolk, and expanded to include the whole North Sea and its coastal areas, through the public sightings scheme. Only two at sea surveys were completed in 2022/23, though a large number of land-based observations were made or collated from the public. A masters project by Katie Hackett utilising the Bottlenose Dolphin photo Identification and sightings data was completed titled the "Movement and ecology of bottlenose dolphins (*Tursiops truncatus*) along the North East coast of the UK". This showed that some of the long-established Moray Firth population are relocating from Scottish waters into waters off the coast of northeast England. Over the year, Natural England commissioned a development of the work looking at Bottlenose Dolphin trends in the region. The study confirmed the enormous increase in sightings rate in Bottlenose Dolphin, from being rarely seen prior to 2019 to accounting for around 80% of all cetacean sightings made from the north east coast by 2022. The report will be available in the coming months on the Natural England website.

South Coast Small Boat Surveys

A programme of small boat surveys has been carried out off south west England, especially in Lyme Bay since 2006 targeted at understanding the distribution, population size, movements, and habitat requirements of three threatened and protected species – Bottlenose Dolphin, White-beaked Dolphin and Balearic Shearwater. For example, in 2017 photo- identification images and data collected by MARINELife, AK Wildlife Cruises and Marine Discovery were analysed by MARINELife with a peer-reviewed paper published, highlighting the importance of south west England coastal waters to Bottlenose Dolphin. Consequently, Natural England designated the inshore coastal areas of south Devon and Cornwall as a 'management unit' for this species; meaning that the species needs have to be taken into account in relevant marine planning issues. More recently, researchers from Plymouth University completed a more wide-ranging analysis of Bottlenose Dolphin distribution and abundance using data supplied by MARINELife and others. The results have been submitted to a scientific journal and will hopefully be published soon.

Surveys continued in 2022/3, with 1212 km of trackline sampled on 16 days. The surveys confirmed the continued presence of a mother and calf Bottlenose Dolphin pair, originally from the Moray Firth, in Portland Harbour along with good numbers of Common Dolphin in Lyme Bay, though Harbour Porpoise sightings were down, and no White-beaked Dolphins were seen 'on effort'. Once again, significant numbers of Balearic Shearwaters were seen in Lyme Bay, along with singles of Cory's and Great Shearwater.



Around 500 globally critically endangered Balearic Shearwaters were recorded feeding in Lyme Bay during August, highlight the areas international importance for this species (Tom Brereton)

Research cruises with CEFAS

Peltic

The Peltic survey is led by the Government's Fisheries Research Institute CEFAS and is a multidisciplinary survey of the Western Channel and Celtic Sea waters which runs for several weeks each autumn and is focussed on pelagic fish assessments. MARINELife has been surveying seabirds and cetaceans as part of the survey annually since 2013. The 2022 Peltic survey was restricted to just 12 days at sea from 17-28 October, with surveys on 10 of those days totalling 146km of trackline and yielding three cetacean and 36 bird species. This included two sightings of Fin Whale. The autumn was poor for the variety of cetaceans, though weather conditions were not conducive to spotting the less easily detected species. On the bird front the standout species was Great Shearwater, with 1169 birds logged, compared with none in 2021! Scavengers such as Great Skua were well down in numbers, most likely due to the severe impacts of bird flu. The downward trend in this species' numbers is of major concern elsewhere too. Scotland, for example supports around 10,000 breeding pairs representing 60% of the world's population, whilst the RSPB estimates 50% of these birds may have died due to bird flu. Read the daily sightings blog from the research cruise here <https://www.marine-life.org.uk/survey-reports/categories/cefas-peltic-surveys>



Fin Whale seen on the Peltic survey south of Land's End. (Pete Howlett)

Mackerel Egg Survey

In June MARINELife joined the CEFAS Mackerel egg survey, sailing from Lowestoft and sampling the whole of the central and northern North Sea over a 24-day period. This proved to be the most extensive survey of the year with 3176 km of trackline sampled. A total of 26 bird species were recorded on effort during the survey, including 17 species of seabird. A total of 1,526 sightings of 2,9067 birds were recorded. Two rare species were recorded, Yellow-legged Gull and Great Shearwater. There were five cetacean sightings, four of which were identified to species level including two White-beaked Dolphins and singles of Minke Whale and Bottlenose Dolphin. The complete lack of Harbour Porpoise sightings is likely to have been detectability issue, as for the majority of the time sea conditions were not conducive to spotting them. You can read the full story here. <https://www.marine-life.org.uk/post/cefas-mackerel-egg-survey-4-24-june>

Met Office Surveys

Marine weather buoys are vital for climate and weather models and real-time weather forecasting. The sensors on board measure the air and water, sending observations including temperatures for both wind speed and wave height to the Met Office every hour. Securely moored weather buoys, standing at 6 m tall and weighing over 4.5 tons are scattered across the European Atlantic and surrounding seas. Inevitably, given their exposed positions, they take a battering from the weather and need servicing every two years to make sure they are in good working order. If they need to be returned to port, a crane is needed to bring them onto the boat and back to a dock.

As part of the maintenance programme, MARINELife was invited to carry out two surveys each approximately a week in length, the first covering buoys in English, French and Irish waters (1250km in total), the second covering waters west and north Scotland, including around Shetland (891km in total).



Spy hopping Long-finned Pilot Whales in the Rockall Trough (Pete Howlett)

The surveys provide highly productive with over 100 marine mammal sightings and eight cetacean species including Fin Whale, Long-finned Pilot Whale, Minke Whale, Striped Dolphin and White-beaked Dolphin. There were nearly 3000 bird sightings of 36 species, with ~10,000 birds counted. Species highlights included Sooty Shearwater, Leach's Petrel, Cory's Shearwater and Long-tailed Skua. You can read the full adventure and find out what was seen here <https://www.marine-life.org.uk/survey-reports/categories/met-office-surveys>

Policy and research uses of MARINELife data

MARINELife data is widely used in policy and research by Government agencies, NGOs and University researchers to inform conservation efforts and marine planning and to further our understanding of marine ecosystems. In addition to the projects and studies ongoing already described, MARINELife data forms a key dataset being used by the Crown Estate to develop sustainable offshore wind developments <https://naturalengland.blog.gov.uk/2023/02/01/poseidon-offshore-wind-and-nature/>

Two peer-reviewed publications using MARINELife data have recently been published:

1. Consistent concentrations of critically endangered Balearic shearwaters in UK waters revealed by at-sea surveys Phillips et al. Ecology and Evolution 11 (4), 1544-1557. 2021
2. The role of climate, oceanography, and prey in driving decadal Spatio-temporal patterns of a highly Mobile top predator Astarloa et al. Frontiers in Marine Science, 146. 2021

Funding was obtained from JNCC to format data according to the Joint Cetacean Data Protocol (JCDP) and make the data available on the ICES website. Further details are available here <https://jncc.gov.uk/our-work/joint-cetacean-data-programme/>



MARINElife data has recently been used to determine the factors driving Common Dolphin distribution over 10 years in southern European Atlantic waters (Tom Brereton)

MARINELife Training Report 2022-23

Overview

MARINELife training courses continue to be popular, and we have had a full year's programme. Initially we experienced low numbers for the one-day courses in the earlier part of the year, this was probably due to folk still feeling a little cautious due to residual Covid cases, but numbers began to increase as the year went on. Course included:

- partnering once again with the local wildlife trusts to maximise the audience reach. These included Lincolnshire, Cumbria, Devon, and Dorset Wildlife Trusts.



Attendees at Kimmeridge, Dorset. (Library photo: MARINELife)

- We also arranged a training day with Dorset diving services.
- SU MarineWatch of Exeter University, Penryn Campus again hosted a full weekend of ID and data training in October, with a sold-out classroom and boat of eager students.

In March 2023, we delivered another training weekend for SU MarineWatch at Exeter University, Penryn Campus, Falmouth, with another planned for the 14th and 15th October 2023.



(Students at Exeter University, Penryn Campus training day 2022. (Library photo: MARINELife))

Lundy Island

MARINELife also delivered another very successful 6-day residential workshop on Lundy Island; this workshop covers marine megafauna and Lundy wildlife.



Some of the Lundy attendees 2022. (Library photo: MARINELife)

Looking Forward

We still have three more one day Courses to deliver for 2023, these being one in September at RSPB Leighton Moss, one at Dorset Wildlife Trust, The Fine Foundation, Wild Chesil Centre and one at Devon Wildlife Trust, Wembury Marine Centre.

We have a new training course coordinator starting in September 2023, and will be actively seeking venues for 2024. We are also making plans for a 'Train the Trainer Course. These actions will enable us to deliver more courses across the UK.

Click on the link to discover future training venues: [Training Courses | MARINELife \(marine-life.org.uk\)](#) or if you would like to host a training day, please email rick.morris@marine-life.org.uk for more information.

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 2023
For
MARINELife

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Report of the Trustees
For the Year Ended 5 April 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the charity's financial statements for the year ended 5 April 2023. 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
Rebecca Lofts	- appointed 30.5.22
E C Stenhouse	- appointed 18.9.21
G M Fuller	- appointed 22.11.22
O A McLaughlin	- appointed 22.11.22

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 agrees 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 about 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 about 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 education and research objectives.

Approved by order of the board of trustees on 30/06/2023 and signed on its behalf by:



Mr Charles Archibald Robertson (Oct 2, 2023, 9:46pm)
C A Robertson - Trustee

Independent Examiner's Report to the Trustees of
MARINElife

I report on the accounts for the year ended 5 April 2023 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 Sections 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: 30/06/2023

Statement of Financial Activities
for the Year Ended 5 April 2023

		Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		29,509	-	29,509	49,888
Activities for generating funds	2	3,964	-	3,964	4,007
Investment income	3	175	-	175	5
JRS Income		-	-	-	1,109
Total incoming resources		33,648	-	33,648	55,009
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		1,291	-	1,291	1,167
Fundraising trading: cost of goods sold and other costs		-	-	-	100
Charitable activities					
Support costs		2,241	-	2,241	1,450
Governance costs					
Transfer between funds for costs previously incurred		(6,430)	6,430	-	-
Total resources expended		23,237	6,430	29,667	26,145
NET INCOMING/(OUTGOING) RESOURCES					
		10,411	(6,430)	3,981	28,864
RECONCILIATION OF FUNDS					
Total funds brought forward		79,446	7,739	87,185	58,321
TOTAL FUNDS CARRIED FORWARD		89,857	1,309	91,166	87,185

The notes form part of these financial statements

MARINElifeBalance SheetAt 5 April 2023

	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
FIXED ASSETS					
Tangible assets	7	68	-	68	91
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank		<u>89,964</u>	<u>1,309</u>	<u>91,273</u>	<u>87,269</u>
		89,964	1,309	91,273	87,269
CREDITORS					
Amounts falling due within one year	9	(175)	-	(175)	(175)
NET CURRENT ASSETS		<u>89,789</u>	<u>1,309</u>	<u>91,098</u>	<u>87,094</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>89,857</u>	<u>1,309</u>	<u>91,166</u>	<u>87,185</u>
NET ASSETS		<u>89,857</u>	<u>1,309</u>	<u>91,166</u>	<u>87,185</u>
FUNDS	10				
Unrestricted funds				89,857	79,446
Restricted funds				<u>1,309</u>	<u>7,739</u>
TOTAL FUNDS				<u>91,166</u>	<u>87,185</u>

The notes form part of these financial statements

MARINElife

Balance Sheet - continued

At 5 April 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2023 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 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 30/06/2023 and were signed on its behalf by:



Mr Charles Archibald Robertson (Oct 2, 2023)
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 accrual basis and has been classified under headings that aggregate all costs 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

	5.4.23	5.4.22
	£	£
Fundraising events	<u>6,483</u>	<u>7,197</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

3. INVESTMENT INCOME

	5.4.23	5.4.22
	£	£
Deposit account interest	<u>175</u>	<u>5</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	5.4.23	5.4.22
	£	£
Depreciation - owned assets	<u>23</u>	<u>30</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 or for the year ended 5 April 2022.

6. STAFF COSTS

	5.4.23	5.4.22
	£	£
Wages and salaries	20,308	18,214
Other pension costs	<u>550</u>	<u>550</u>
	<u>20,858</u>	<u>18,764</u>

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

5.4.23	5.4.22
<u>3</u>	<u>3</u>

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

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

7. TANGIBLE FIXED ASSETS

	Plant and machinery etc. £
COST	
At 6 April 2022 and 5 April 2023	<u>12,057</u>
DEPRECIATION	
At 6 April 2022	11,966
Charge for year	<u>23</u>
At 5 April 2023	<u>11,989</u>
NET BOOK VALUE	
At 5 April 2023	<u><u>68</u></u>
At 5 April 2022	<u><u>91</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Other debtors	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Other creditors	<u>175</u>	<u>175</u>
	<u><u>175</u></u>	<u><u>175</u></u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

10. MOVEMENT IN FUNDS

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	79,446	10,411	89,857
Restricted funds			
Restricted fund	7,739	(6,430)	1,309
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>87,185</u>	<u>3,981</u>	<u>91,166</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,648	(23,237)	10,411
Restricted funds			
Restricted fund	-	(6,430)	(6,430)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>33,648</u>	<u>(29,667)</u>	<u>3,981</u>

Detailed Statement of Financial Activities
for the Year Ended 5 April 2023

	5.4.23 £	5.4.22 £
INCOMING RESOURCES		
Voluntary income		
Donations	7,445	9,321
Legacies	-	-
Gift aid	2,519	3,191
Subscriptions	14,545	15,626
Income - grant receivable	<u>5,000</u>	<u>21,750</u>
	29,509	49,888
Activities for generating funds		
Fundraising events	3,964	4,007
Investment income		
Deposit account interest	175	5
Other Income		
Job retention scheme	<u>-</u>	<u>1,109</u>
Total incoming resources	33,648	55,009
RESOURCES EXPENDED		
Costs of generating voluntary income		
Subscription to Online Giving	1,291	1,167
Fundraising trading: cost of goods sold and other costs		
Other direct costs	-	100
Charitable activities		
Advertising	-	-
Governance costs		
Wages	20,308	18,214
Pensions	550	550
Printing, postage & stationery	279	420
Travelling and subsistence	320	-
Accountancy	2,215	2,215
Professional assistance	146	22
Computer and IT Consumables	854	669
Insurance	1,440	1,308
Office expenses	-	-
Research Cost	-	-
Depreciation of tangible fixed assets	<u>23</u>	<u>30</u>
	26,135	23,428

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Detailed Statement of Financial Activities
for the Year Ended 5 April 2023

	5.4.23 £	5.4.22 £
Support Costs		
Management		
Support - Meetings, conference	-	-
Support costs - subscriptions	<u>319</u>	<u>-</u>
	319	-
Other		
N E Cetacean, Lyme Bay, Balearics project, Educational initiatives and grant refunded	<u>1,922</u>	<u>1,450</u>
Total resources expended	29,667	26,145
	<hr/>	<hr/>
Net (expenditure)/income	<u><u>3,981</u></u>	<u><u>28,864</u></u>



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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 2023
For
MARINELife

	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 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the charity's financial statements for the year ended 5 April 2023. 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
Rebecca Lofts	- appointed 30.5.22
E C Stenhouse	- appointed 18.9.21
G M Fuller	- appointed 22.11.22
O A McLaughlin	- appointed 22.11.22

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 agrees 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 about 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 about 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 education and research objectives.

Approved by order of the board of trustees on 30/06/2023 and signed on its behalf by:



Mr Charles Archibald Robertson (Oct 2, 2023, 9:46pm)
C A Robertson - Trustee

Independent Examiner's Report to the Trustees of
MARINElife

I report on the accounts for the year ended 5 April 2023 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 Sections 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: 30/06/2023

Statement of Financial Activities
for the Year Ended 5 April 2023

		Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		29,509	-	29,509	49,888
Activities for generating funds	2	3,964	-	3,964	4,007
Investment income	3	175	-	175	5
JRS Income		-	-	-	1,109
Total incoming resources		33,648	-	33,648	55,009
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		1,291	-	1,291	1,167
Fundraising trading: cost of goods sold and other costs		-	-	-	100
Charitable activities					
Support costs		2,241	-	2,241	1,450
Governance costs					
Transfer between funds for costs previously incurred		(6,430)	6,430	-	-
Total resources expended		23,237	6,430	29,667	26,145
NET INCOMING/(OUTGOING) RESOURCES					
		10,411	(6,430)	3,981	28,864
RECONCILIATION OF FUNDS					
Total funds brought forward		79,446	7,739	87,185	58,321
TOTAL FUNDS CARRIED FORWARD		89,857	1,309	91,166	87,185

The notes form part of these financial statements

MARINElifeBalance SheetAt 5 April 2023

	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
FIXED ASSETS					
Tangible assets	7	68	-	68	91
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank		<u>89,964</u>	<u>1,309</u>	<u>91,273</u>	<u>87,269</u>
		89,964	1,309	91,273	87,269
CREDITORS					
Amounts falling due within one year	9	(175)	-	(175)	(175)
NET CURRENT ASSETS		<u>89,789</u>	<u>1,309</u>	<u>91,098</u>	<u>87,094</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>89,857</u>	<u>1,309</u>	<u>91,166</u>	<u>87,185</u>
NET ASSETS		<u>89,857</u>	<u>1,309</u>	<u>91,166</u>	<u>87,185</u>
FUNDS	10				
Unrestricted funds				89,857	79,446
Restricted funds				<u>1,309</u>	<u>7,739</u>
TOTAL FUNDS				<u>91,166</u>	<u>87,185</u>

The notes form part of these financial statements

MARINElife

Balance Sheet - continued

At 5 April 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2023 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 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 30/06/2023 and were signed on its behalf by:



Mr Charles Archibald Robertson (Oct 2, 2023)
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 accrual basis and has been classified under headings that aggregate all costs 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

	5.4.23	5.4.22
	£	£
Fundraising events	<u>6,483</u>	<u>7,197</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

3. INVESTMENT INCOME

	5.4.23	5.4.22
	£	£
Deposit account interest	<u>175</u>	<u>5</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	5.4.23	5.4.22
	£	£
Depreciation - owned assets	<u>23</u>	<u>30</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 or for the year ended 5 April 2022.

6. STAFF COSTS

	5.4.23	5.4.22
	£	£
Wages and salaries	20,308	18,214
Other pension costs	<u>550</u>	<u>550</u>
	<u>20,858</u>	<u>18,764</u>

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

5.4.23	5.4.22
<u>3</u>	<u>3</u>

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

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

7. TANGIBLE FIXED ASSETS

	Plant and machinery etc. £
COST	
At 6 April 2022 and 5 April 2023	<u>12,057</u>
DEPRECIATION	
At 6 April 2022	11,966
Charge for year	<u>23</u>
At 5 April 2023	<u>11,989</u>
NET BOOK VALUE	
At 5 April 2023	<u><u>68</u></u>
At 5 April 2022	<u><u>91</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Other debtors	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Other creditors	<u>175</u>	<u>175</u>
	<u><u>175</u></u>	<u><u>175</u></u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

10. MOVEMENT IN FUNDS

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	79,446	10,411	89,857
Restricted funds			
Restricted fund	7,739	(6,430)	1,309
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TOTAL FUNDS	<u>87,185</u>	<u>3,981</u>	<u>91,166</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,648	(23,237)	10,411
Restricted funds			
Restricted fund	-	(6,430)	(6,430)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>33,648</u>	<u>(29,667)</u>	<u>3,981</u>

Detailed Statement of Financial Activities
for the Year Ended 5 April 2023

	5.4.23 £	5.4.22 £
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Voluntary income		
Donations	7,445	9,321
Legacies	-	-
Gift aid	2,519	3,191
Subscriptions	14,545	15,626
Income - grant receivable	<u>5,000</u>	<u>21,750</u>
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Activities for generating funds		
Fundraising events	3,964	4,007
Investment income		
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Other Income		
Job retention scheme	<u>-</u>	<u>1,109</u>
Total incoming resources	33,648	55,009
RESOURCES EXPENDED		
Costs of generating voluntary income		
Subscription to Online Giving	1,291	1,167
Fundraising trading: cost of goods sold and other costs		
Other direct costs	-	100
Charitable activities		
Advertising	-	-
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Wages	20,308	18,214
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Accountancy	2,215	2,215
Professional assistance	146	22
Computer and IT Consumables	854	669
Insurance	1,440	1,308
Office expenses	-	-
Research Cost	-	-
Depreciation of tangible fixed assets	<u>23</u>	<u>30</u>
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Detailed Statement of Financial Activities
for the Year Ended 5 April 2023

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Management		
Support - Meetings, conference	-	-
Support costs - subscriptions	<u>319</u>	<u>-</u>
	319	-
Other		
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