



Chair's Commentary for the Annual Report

MARINElife is in good shape financially and operationally. We are now monitoring cetacean activity on nine ferry routes, thanks to our key partners **DFDS, CLDM(Seatruck), Condor and the Lundy Landmark Trust**. Together we make a very important contribution to understanding activity and changes in cetacean populations around our coasts.

We have progressed implementation of our part in the European Seabird at Sea Programme through **Joint Nature Conservation Committee** funded Volunteer Seabirds at Sea Project, developing the volunteer network and rolling out surveys on three ferry routes.

We have continued our efforts and monitoring through local works such as the **North East Cetacean Project**, research cruises with the **Centre for Environment, Fisheries and Aquaculture Science**, and the **South Coast Small Boat Surveys Project**. The surveys have generated vital data that continues to be well-used in marine research, policy and conservation.

Recruitment, accreditation, training and development of our surveying teams has continued, and we continue to seek more volunteers to work with us monitoring the marine environment. Funding from the **CIBUS Foundation** has enabled us to better support volunteer efforts and provide enhanced training.

Financially, we have reviewed our reserve position and have set aside funds for future development of our role. Our core business model is to gain scientific success through financial partnerships with others.

With new projects in development the charity's staff compliment has risen to five fantastic part-timers. I am grateful for the ever-valuable contributions of volunteers who keep MARINElife functioning smoothly. Similarly, the trustees continue to give passionate support to the charity. The Board wishes to record appreciation to Duncan Fyfe, who retired during the year.

Archie Robertson OBE
Chair



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 2024
For
MARINELife

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for the Year Ended 5 April 2024

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Report of the Trustees
For the Year Ended 5 April 2024

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 2024. 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
E C Stenhouse	- appointed 18.9.21
R Lofts	- appointed 30.5.22
G M Fuller	- appointed 22.11.22
O A McLaughlin	- appointed 22.11.22
H Agosti	- appointed 17.10.23
G Madge	- appointed 20.10.23

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 9 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 01/11/2024 and signed on its behalf by:

.....
C. A. Robertson, Trustee
Nov 2024 12:41:18 GMT

Independent Examiner's Report to the Trustees of
MARINElife

I report on the accounts for the year ended 5 April 2024 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: 01/11/2024

Statement of Financial Activities
for the Year Ended 5 April 2024

		Unrestricted fund £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		31,656	18,100	49,756	29,509
Activities for generating funds	2	4,367	-	4,367	3,964
Investment income	3	1,110	-	1,110	175
Total incoming resources		37,133	18,100	55,233	33,648
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		1,574	-	1,574	1,291
Fundraising trading: cost of goods sold and other costs		184	-	184	-
Charitable activities					
Support costs		1,584	-	1,584	2,241
Grant expenditure		-	2,783	2,783	-
Governance costs		35,646	-	35,646	26,135
Total resources expended		38,988	2,783	41,771	29,667
NET INCOMING/(OUTGOING) RESOURCES					
		(1,855)	15,317	13,462	3,981
RECONCILIATION OF FUNDS					
Transfer between funds		1,309	(1,309)	-	-
Total funds brought forward		89,857	1,309	91,166	87,185
TOTAL FUNDS CARRIED FORWARD		<u>89,311</u>	<u>15,317</u>	<u>104,628</u>	<u>91,166</u>

The notes form part of these financial statements

MARINElifeBalance Sheet
At 5 April 2024

		Unrestricted fund £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	7	750	-	750	68
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank		<u>116,585</u>	<u>15,317</u>	<u>131,902</u>	<u>91,273</u>
		116,585	15,317	131,902	91,273
CREDITORS					
Amounts falling due within one year	9	(28,024)	-	(28,024)	(175)
		<u>88,561</u>	<u>15,317</u>	<u>103,878</u>	<u>91,098</u>
NET CURRENT ASSETS					
		89,311	15,317	104,628	91,166
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>89,311</u>	<u>15,317</u>	<u>104,628</u>	<u>91,166</u>
NET ASSETS					
FUNDS	10				
Unrestricted funds				89,311	89,857
Restricted funds				<u>15,317</u>	<u>1,309</u>
TOTAL FUNDS				<u>104,628</u>	<u>91,166</u>

The notes form part of these financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 5 April 2024 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 01/11/2024 and were signed on its behalf by:



.....
C.A. Robertson, Trustee
Nov 2024 12:41:18 GMT)

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.

Office equipment - 25% p.a. on a straight-line basis

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

	5.4.24	5.4.23
	£	£
Educational initiatives	3,902	3,729
Sales of clothing / merchandise	465	235
	<u>4,367</u>	<u>3,964</u>

In previous years the above costs were described as fundraising initiatives.

Notes to the Financial Statements - continued
for the Year Ended 5 April 2024

3. INVESTMENT INCOME

	5.4.24	5.4.23
	£	£
Deposit account interest	<u>1,110</u>	<u>175</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	5.4.24	5.4.23
	£	£
Depreciation - owned assets	<u>150</u>	<u>23</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 or for the year ended 5 April 2023.

6. STAFF COSTS

	5.4.24	5.4.23
	£	£
Wages and salaries	25,926	20,308
Other pension costs	<u>569</u>	<u>550</u>
	<u>26,495</u>	<u>20,858</u>

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

5.4.24	5.4.23
<u>4</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 2024

7. TANGIBLE FIXED ASSETS

	Office equipment
	£
COST	
At 6 April 2023	12,057
Additions	900
Disposals	(12,057)
At 5 April 2024	<u>900</u>
DEPRECIATION	
At 6 April 2023	11,989
Charge for year	150
Disposal of depreciation	(11,989)
At 5 April 2024	<u>150</u>
NET BOOK VALUE	
At 5 April 2024	<u><u>750</u></u>
At 5 April 2023	<u><u>68</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24	5.4.23
	£	£
Other debtors	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24	5.4.23
	£	£
Accruals	359	175
Deferred income	27,200	-
Wages payable	<u>465</u>	<u>-</u>
	<u><u>28,024</u></u>	<u><u>175</u></u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2024

10. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	89,857	(546)	89,311
Restricted funds			
Restricted fund	1,309	14,008	15,317
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>91,166</u>	<u>13,462</u>	<u>104,628</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,133	(38,988)	(1,855)
Restricted funds			
Restricted fund	18,100	(2,783)	15,317
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,233</u>	<u>(41,771)</u>	<u>13,462</u>

11. RESTRICTED FUNDS

Grants Receivable

The £18,100 restricted funding consists of £15,600 CIBUS funds received for volunteer training and expenses, plus £2,500 in regard to Seachangers funds received for a specific project.

Detailed Statement of Financial Activities
for the Year Ended 5 April 2024

	5.4.24 £	5.4.23 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,282	7,445
Gift aid	3,531	2,519
Subscriptions	15,168	14,545
Grants receivable	18,100	5,000
Contract income	<u>11,675</u>	<u>-</u>
	49,756	29,509
Activities for generating funds		
Fundraising events	4,367	3,964
Investment income		
Deposit account interest	1,110	175
Other Income		
Job retention scheme	<u>-</u>	<u>-</u>
Total incoming resources	55,233	33,648
RESOURCES EXPENDED		
Costs of generating voluntary income		
Subscription to Online Giving	1,385	1,291
Gift aid claims	<u>189</u>	<u>-</u>
	1,574	1,291
Fundraising trading: cost of goods sold and other costs		
Other direct costs	184	-
Charitable activities		
Support costs		
Subscriptions	658	319
Educational initiatives and grants refunded	<u>926</u>	<u>1,922</u>
	1,584	2,241
Grant expenditure	2,783	-

MARINElife

Detailed Statement of Financial Activities
for the Year Ended 5 April 2024

	5.4.24 £	5.4.23 £
Governance costs		
Wages	25,926	20,308
Pensions	569	550
Printing, postage & stationery	302	279
Travelling and subsistence	69	320
Accountancy	2,501	2,215
Professional assistance	499	146
Computer and IT Consumables	4,010	854
Insurance	1,549	1,440
Loss on disposal of assets	71	-
Depreciation of tangible fixed assets	150	23
	35,646	26,135
	<hr/>	<hr/>
Total resources expended	41,771	29,667
	<hr/>	<hr/>
Net (expenditure)/income	<u>13,462</u>	<u>3,981</u>



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