

BRITISH DIVERS MARINE LIFE RESCUE

England & Wales · Charity number 803438

Details

Other names	BDMLR, BDMLR TURSIOPS TRADING LTD, BRITISH DIVERS, MARINE LIFE RESCUE, OCEAN RESCUE
Status	Registered
Legal form	Charitable company
Company number	02467689
Registered	1990-05-16
Register	View on the Charity Commission register

Contact

Address
Lime House
Regency Close
Uckfield
East Sussex
TN22 1DS

Phone
01825767688

Email
info@bdmlr.org.uk

Website
www.bdmlr.org.uk

Activities

Objects: TO PROVIDE A RESCUE SERVICE FOR MARINE WILDLIFE OF ALL AND EVERY DESCRIPTION THAT MAY BE IN DANGER FROM PROBLEMS MAN-MADE OR OTHERWISE; TO MAINTAIN A TEMPORARY SHELTER FOR THE CARE AND PROTECTION OF RESCUED MARINE WILDLIFE.

Activities: BDMLR is an international marine animal rescue organisation, UK based. It aims to provide a rescue service for all marine wildlife, and further to provide support to existing rescue centres and develop new methods of treatment, transport and care.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Animals, Environment/conservation/heritage
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£446,059	£510,021	-	-
2024-03-31	£484,258	£445,292	-	-
2023-03-31	£397,059	£347,114	-	-
2022-03-31	£449,197	£302,938	-	-
2021-03-31	£347,897	£232,581	-	-

Trustees

Name	Role	Appointed
ALAN PAUL KNIGHT OBE	Chair	
FAYE ARCHELL		2013-02-06
GAVIN PARSONS		2013-02-06
GEOFF HAMMOCK		
MARK RICHARD STEVENS		
Martin Boon		2021-10-28

BRITISH DIVERS MARINE LIFE RESCUE

England & Wales - Charity number 803438

Accounts

**COMPANY NUMBER: 02467689
CHARITY NUMBER: 803438
(SCOTTISH CHARITY NUMBER: SC039304)**

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

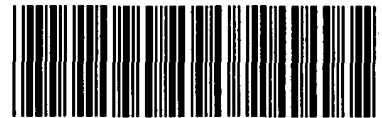
**TRUSTEES' ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST MARCH 2025



www.bdmlr.org.uk

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**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

Registered company number: 02467689

Registered charity number: 803438

Scottish charity number: SC039304

Trustees: Alan Knight OBE BSc (Hons)
Geoff Hammock
Faye Archell BSc (Hons). Cert Ed
Mark Stevens
Gavin Parsons
Martin Boon

Company Secretary: David Rap

Registered Office: Lime House, Regency Close, Uckfield, East
Sussex, TN22 1DS

Principal bankers: The Co-operative Bank plc.
26 Military Road, Chatham, Kent ME4 4JX

Independent examiner: VMR Anderson BA (Hons) FCA DChA
Carpenter Box
2 St Andrews Place
Lewes
East Sussex BN7 1UP

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES

The trustees submit their annual report and unaudited financial statements for the year ended 31 March 2025.

Structure

The charity is managed by a board of trustees.

Recruitment of Trustees

The trustees realise that the selection of new trustees is important and they have run a trustee apprenticeship system. Members of the charity who show exceptional devotion to the aims and objectives of the charity, and who are active within the charity, are invited to act as charity directors for a year. They do not have voting rights but are eligible to attend all trustee meetings and take a full part in the running of the charity. During their apprentice phase they can fully understand the role they need to play and can get used to the pressures of the position. At the end of the first year the current trustees decide whether the apprentices are eligible to become trustees and, if they agree, they are offered the position

Organisation & Management

In terms of organisational structure the trustees are responsible for the strategic direction of the charity, governance and charting performance against the budget which is prepared annually, as well as making investment decisions regarding the funds of the trust. The trustees have employed an administration manager to run the charity on a full time basis. The manager books Marine Mammal Medic courses and runs the general administration. The accounts function is led by an employed Finance Manager.

Affiliates

Tursiops Trading Ltd is the trading company of British Divers Marine Life Rescue; historically, the 'sales goods' and external sales of equipment have been passed through this company. We have now activated the Tursiops account and are looking into the VAT registration of both BDMLR and Tursiops

Partners

International Animal Rescue donates office space to BDMLR and also provides administrative support.

Risk Management

The trustees have prepared a risk assessment document for the charity. This covers risks regarding data, continuity, succession and liability.

The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory system of internal controls which are also reviewed on a regular basis.

Objectives

BDMLR provides a rescue service for marine wildlife. We rescue many hundreds of seals each year and deliver them to rehabilitation units around the UK. We were the group that tried to rescue the London Whale and we run training courses to train Marine Mammal Medics, which is a nationally recognised course.

Public Benefit

In consideration of The Charities Act 2011 definition of charitable purpose; the trustees of British Divers Marine Life rescue consider that the objectives and activities of the Charity are for the public benefit by supporting the advancement of animal welfare. Activities include:

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES

- Nationwide marine wildlife emergency rescue service
- Provide veterinary care and treatment to marine wildlife
- Public awareness and education of marine wildlife
- Safeguard marine wildlife from harm
- Training of Marine Mammal Medics - Nationwide

Review of activities

BDMLR continues to provide the primary emergency response service for marine mammals in the UK. The network of volunteers and equipment stationed strategically around the country are predominantly the first point of call for the authorities, other NGOs and the general public if a distressed marine mammal is reported. BDMLR will coordinate the rescue and transportation to a secondary care facility, if appropriate. To support the rescue work, BDMLR continues to provide marine mammal medic training to the public and other interested parties in the UK and beyond.

Callouts for 2024-2025 saw a similar number of callouts compared to the previous year. Total callouts were 4,000 (year before 4,066). The high callouts is largely driven by rapidly increasing awareness of BDMLR, along with the increasingly frequent severe Atlantic winter storms driven by climate change, and apparently the poor health of the East of England common seal population. We have identified and are leading research into a new disease that can kill Harbour seals called 'Mouth Rot'. We have more medics and a really efficient system for calling them out called 'Cardskipper', so we are able to get to more animals than before. Also, other rescue services such as the RSPCA divert more callouts to us. The focus has shifted to the NE of England and Yorkshire. Our rescue costs have increased accordingly as seals have to be treated in vet surgeries rather than in rescue centres which are full. This is reflected in higher vet bills and higher volunteer expenses.

England is by far the busiest region for seals and cetaceans. Wales is still not very well covered by medics and we need to work to resolve this. We have a new team in Caithness region of Scotland and we can expect to see more callouts there as we now have the team to respond to them. A new seal hospital has opened near Thurso which should provide some help.

We have had a busy year at the seal hospital in Cornwall, with 80 seals treated during the year. This was less than the year before (120). Credit must go to the Cornish team who have manned the hospital with a stream of excellent volunteers

Marine Mammal Medic courses in both England and Wales were as busy as usual. The new videos of lectures has done a lot to make sure the quality of lectures is the same nationwide. The Salesforce database has proved its value by allowing the charity to send out renewal reminders automatically by email, which has saved expense on postage. We continue to work on the database, integrating it with the website to remove the need to do so much manual uploading. OceanCare once again supplied a grant for us to employ our own vet for 6 months and we thank them for that.

We need to increase courses in 2026 and have now sourced new models to use to train people which was a bottleneck . We have 3,000 people waiting to do courses so doing more should not be a problem,

All in all another excellent year. The charity is in good shape and has managed to keep a reasonable financial reserve.

Objectives and Activities in Scotland

BDMLR's objective is to provide a marine wildlife rescue service throughout the UK, including Scotland. This includes the training of interested parties as Marine Mammal Medics, so that a network of suitably trained volunteers are available around the coast to respond to marine wildlife emergencies.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES

The emergency marine wildlife response service was available 24 x 7 x 365 throughout the year. The team responded to injured and/or abandoned seals as well as numerous cetacean emergencies.

The structure of the operation in Scotland is that the rescue and training operations are managed by the Scottish National Coordinator (a voluntary post) who reports to the board of trustees. The National and Regional Coordinators liaise between BDMLR and other organisations in Scotland; other NGOs, emergency services, local government departments and other associated parties.

Scottish activities are supported by the administrative office and emergency response phone line in Uckfield, East Sussex.

Income from Scottish activities amounted to £23,694. Specific costs separately identifiable to the Scottish operation totalled £44,704.

Future plans

The Trustees intend to continue running Marine Mammal Medic courses and training the Coastguard, Fire service and the general public. The intention is to provide a more efficient service in the future with good coverage over all of the UK. The COVID pandemic was awful but every cloud has a silver lining. Filming the courses has been planned for years but the pandemic made it happen and we have improved the course as the quality of the lectures is now the same nationwide. The medics now view the lectures on their PC and laptops and spend a whole day working on the practical sessions with the models which is what they really want to do.

Fundraising

Funds are generated from the running of Marine Mammal Medic courses and subscriptions from qualified medics. We also receive some legacies and grants for our work. Our local fundraising groups have been doing an amazing job at raising funds in local areas which are invested in equipment in that area.

Investments

Our investments saw a net unrealised loss in the year of £9k (2024: net gain of £22k). We have maintained our ethical investment account but are also reviewing other accounts to invest in.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES

Financial Performance

The Charity's main source of income is Marine Mammal Medic courses and membership subscriptions. This is reasonably stable year on year, with an increase in subscriptions driven by renewals.

Overall, the income in the year was £446k, an £8k decrease on the previous year. This was mainly due to a reduction in legacy income of £54k offset by higher donations and grants (£16k increase) and increased trading income (£28k increase).

Charitable expenditure increased compared to the previous year at £510k (2024: £436k) due mainly to increased staff costs, and there was an £9k unrealised loss on investments (2024: £23k unrealised gain). This resulted in an overall decrease to reserves for the year of £73k, leaving a closing reserves fund of £504k (£210k of which is restricted). The reduction in reserves is due to an unexpected liability of VAT. We funded this liability partly from by cash and partly from reserves. Our reserve fund therefore reduced and we revised the amount of reserves we hold.

A prior period adjustment has been made to include the recognition of historical VAT liabilities and the comparative figures have been adjusted accordingly. The impact on total charity funds was a reduction of £116,950 for the period to 31st March 2024.

Reserves Policy

The Global economy remains precarious, with the hangover from the pandemic which we in the UK are now paying for and a new Government promising higher taxes to pay for social regeneration. The full impact of the US tariffs and environmental policy, pandemic, Brexit, the Ukraine war, energy price increases and inflation remain uncertain. The charity aims to hold a free reserve of around £300K. The free reserve held at 31.3.25 is £294k which is the equivalent of around 7 months of operating costs.

Statement of Trustees' Responsibilities and Corporate Governance

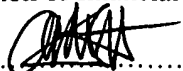
The Trustees are required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources including the net income and expenditure of the period.

In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

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

Signed by  Date : 17/12/2025

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31ST MARCH 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 as restated £
INCOME				
Incoming resources from generated funds:-				
Donations and legacies				
- Donations	276,809	62,352	339,161	323,363
- Legacies	-	-	-	54,350
Investments				
- Interest	684	-	684	1,619
- Dividends	-	-	-	2,465
Other trading activities	99,738	-	99,738	72,137
Other	<u>6,476</u>	<u>-</u>	<u>6,476</u>	<u>-</u>
Total	<u>383,707</u>	<u>62,352</u>	<u>446,059</u>	<u>453,934</u>
EXPENDITURE				
Charitable Activities	404,641	37,335	441,976	375,887
Raising Funds				
- Fundraising costs	14,941	-	14,941	10,067
Other	<u>53,104</u>	<u>-</u>	<u>53,104</u>	<u>49,678</u>
Total	<u>472,686</u>	<u>37,335</u>	<u>510,021</u>	<u>435,632</u>
Net incoming/(outgoing) resources before other recognised gains and losses	(88,979)	25,017	(63,962)	18,302
Net gain/(loss) on investment assets	<u>(8,705)</u>	<u>-</u>	<u>(8,705)</u>	<u>22,804</u>
Net income/(expenditure)	(97,684)	25,017	(72,667)	41,106
Fund balances at 1 st April 2024	391,382	185,011	576,393	535,287
Fund balances at 31 st March 2025	<u>293,698</u>	<u>210,028</u>	<u>503,726</u>	<u>576,393</u>

The detailed 2024 comparative statement of financial activities is reported in note 3.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

INCOME ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	2025	2024 as restated
		£	£
TURNOVER		438,899	449,850
Campaign costs, fundraising, administration and general expenses		<u>510,021</u>	<u>435,632</u>
OPERATING SURPLUS	6	(71,122)	14,218
Interest receivable and income from investments		<u>7,160</u>	<u>4,084</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>(63,962)</u>	<u>18,302</u>

All amounts relate to continuing activities.

STATEMENT OF COMPREHENSIVE INCOME

	2025	2024 as restated
	£	£
Surplus for the year	(63,962)	18,302
Unrealised gains/(losses) on revaluation of investments	<u>(8,705)</u>	<u>22,804</u>
Total recognised gains for the year	<u>(72,667)</u>	<u>41,106</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)
COMPANY NUMBER: 02467689**

BALANCE SHEET

AS AT 31ST MARCH 2025

	Notes	Group 2025 £	Group 2024 as restated £	Charity 2025 £	Charity 2024 as restated £
FIXED ASSETS					
Tangible assets	8	236,709	208,085	236,709	208,085
Investments	9	<u>290,281</u>	<u>294,403</u>	<u>290,281</u>	<u>294,403</u>
		526,990	502,488	526,990	502,488
CURRENT ASSETS					
Stock	10	44,022	32,533	33,870	32,533
Debtors	11	40,026	108,082	53,364	107,984
Cash at bank and in hand		<u>81,182</u>	<u>112,214</u>	<u>71,906</u>	<u>112,214</u>
		165,230	252,829	159,140	252,731
Creditors: Amounts falling due within one year	12	(188,494)	(178,924)	(182,502)	(178,924)
NET CURRENT ASSETS		<u>(23,264)</u>	<u>73,905</u>	<u>(23,362)</u>	<u>73,807</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>503,726</u>	<u>576,393</u>	<u>503,628</u>	<u>576,295</u>
THE FUNDS OF THE CHARITY					
Restricted funds	15	<u>210,028</u>	<u>185,011</u>	<u>210,028</u>	<u>185,011</u>
Unrestricted funds		309,651	398,631	309,553	398,533
Revaluation reserve		<u>(15,953)</u>	<u>(7,249)</u>	<u>(15,953)</u>	<u>(7,249)</u>
Total unrestricted funds	15	<u>293,698</u>	<u>391,382</u>	<u>293,600</u>	<u>391,284</u>
TOTAL CHARITY FUNDS		<u>503,726</u>	<u>576,393</u>	<u>503,628</u>	<u>576,295</u>

The company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements in accordance with Section 476 of the Companies Act 2006.

The trustees confirm that they are responsible for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006,
- b) and preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its results for the 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 company.

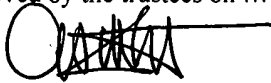
**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)
COMPANY NUMBER: 02467689**

BALANCE SHEET

AS AT 31ST MARCH 2025

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on and signed on their behalf by:

17/12/2025


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A Knight – Trustee

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)
COMPANY NUMBER: 02467689**

CASH FLOW STATEMENT

AS AT 31ST MARCH 2025

	Notes	Group 2025 £	Group 2024 as restated £	Charity 2025 £	Charity 2024 as restated £
Cash flows from operating activities					
Cash generated from operations	14	<u>39,135</u>	<u>22,391</u>	<u>29,859</u>	<u>22,391</u>
Cash provided by (used in) operating activities		<u>39,135</u>	<u>22,391</u>	<u>29,859</u>	<u>22,391</u>
Cash flows from Investing activities					
Purchase of tangible fixed assets		(77,327)	(38,395)	(77,327)	(38,395)
Sale of tangible fixed assets		-	4,795	-	4,795
Purchase of fixed asset investments		-	(157,594)	-	(157,594)
Interest received		<u>7,160</u>	<u>1,619</u>	<u>7,160</u>	<u>1,619</u>
Cash provided by (used in) investing activities		<u>(70,167)</u>	<u>(189,575)</u>	<u>(70,167)</u>	<u>(189,575)</u>
Change in cash and cash equivalents in the reporting period		(31,032)	(167,184)	(40,308)	(167,184)
Cash and cash equivalents at the beginning of the reporting period		<u>112,214</u>	<u>279,398</u>	<u>112,214</u>	<u>279,398</u>
Total cash at the end of the year		<u>81,182</u>	<u>112,214</u>	<u>71,906</u>	<u>112,214</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

1. Accounting policies

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1 January 2019), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. British Divers Marine life rescue meets the definition of a public benefit entity under FRS 102.

b) Income

Gifts and donations are recognised as they are receivable.

Income from legacies is recognised at the earliest point at which the amounts become certain.

Income derived from investments in the form of dividends and interest is credited to the SOFA when receivable by the charity.

c) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

The main categories of expenditure are:-

- a) Charitable activities are the costs of the campaigns and related overheads.
- b) Costs of generating funds are fundraising costs and investment management fees.
- c) Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- d) Support costs are allocated over the above categories on the basis of staff time spent on each activity.

d) Pension Scheme Arrangements

The Charity makes contributions to a small self-administered pension scheme which operates on a defined contribution basis to provide employees retirement and death benefits. Regular contributions are recognised on an accruals basis and special contributions are recognised in the period in which they occur.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

e) Fixed assets

Fixed assets are depreciated over their expected useful lives at the following annual rates:

Property (Seal Hospital build)	5%	Straight line
Boats & Equipment	33%	Reducing balance
Fixtures, Fittings & Equipment	33%	Reducing balance
Vehicles	33%	Reducing balance

f) Investments

Investments are included at closing mid-market value at the balance sheet date with revaluation surpluses or deficits being credited or charged as unrealised gains or losses to the appropriate fund.

g) Fund accounting

The charity maintains various funds in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (2015)'. These funds, which require separate disclosures, are as follows:

Unrestricted Funds. These are general funds of the charity and are expendable at the discretion of the Trustees in the furtherance of the charitable objectives. The main sources of general funds are donations arising from appeals, grants from trusts and investment income. The main applications of general funds are campaign costs, fundraising costs and related overhead costs.

Restricted Funds. These are funds which are subject to specific objects declared by the donor or which are raised by appeal for a specific purpose. These funds are expendable by the Trustees in furtherance of the specific object for which they were given unless the donor later agrees that they can be applied for a general purpose. Due to the nature of these funds they are accounted for separately from the general funds of the charity.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

2. Prior period adjustment

A prior period adjustment has been made to include the recognition of historical VAT liabilities and the comparative figures have been adjusted accordingly. The impact on total charity funds was a reduction of £116,950 for the period to 31st March 2024.

3. Comparative Statement of Financial Activities

	Unrestricted Funds 2024 as restated	Restricted Funds 2024 as restated	Total 2024 as restated
	£	£	£
INCOME			
Incoming resources from generated funds:-			
Donations and Legacies			
- Donations	263,162	60,201	323,363
- Legacies	54,350	-	54,350
Investments			
- Interest	1,619	-	1,619
- Dividends	2,465	-	2,465
Other trading activities	<u>72,137</u>	<u>-</u>	<u>72,137</u>
Total	<u>393,733</u>	<u>60,201</u>	<u>453,934</u>
EXPENDITURE			
Charitable activities	315,170	60,717	375,887
Raising funds			
- Fundraising costs	10,067	-	10,067
Other	<u>49,678</u>	<u>-</u>	<u>49,678</u>
Total	<u>374,915</u>	<u>60,717</u>	<u>435,632</u>
Net Incoming resources before other recognized gains and losses	18,818	(516)	18,302
Net gain / (loss) on investments	<u>22,804</u>	<u>-</u>	<u>22,804</u>
Net income / (expenditure)	41,622	(516)	41,106
Transfer between funds	3,885	(3,885)	-
Fund balances at 1 st April 2023	<u>345,875</u>	<u>189,412</u>	<u>535,287</u>
Fund balances at 31 st March 2024	<u>391,382</u>	<u>185,011</u>	<u>576,393</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

4. Income from commercial trading operations

Tursiops Trading Ltd (Registered Company number: 02995840)

The charity's wholly owned trading subsidiary, Tursiops Trading Ltd, which is incorporated in England and Wales, donate all of its profits to the charity under the gift aid scheme. The company was dormant from 1st April 2024 to 30th September 2024 and became active from 1st October 2024. Tursiops Trading Ltd operates the commercial trading operations carried on at British Divers Marine Life Rescue. The following is an extract of the financial statements of Tursiops Trading Ltd for the year -ended 31st March 2025.

	2025	2024
	£	£
Turnover	18,398	-
Cost of sales and administrative expenses	<u>(13,511)</u>	<u>-</u>
Profit before tax	4,887	-
Corporation tax	<u>-</u>	<u>-</u>
Profit after tax	4,887	-
Profits distributed to the charity	<u>(4,887)</u>	<u>-</u>
Retained in the subsidiary	<u>-</u>	<u>-</u>
The assets and liabilities of the subsidiary were:		
Current assets	28,377	98
Current liabilities	<u>(28,279)</u>	<u>-</u>
Net assets	<u>98</u>	<u>98</u>
Aggregate share capital and reserves	<u>98</u>	<u>98</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

5. Resources expended

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total as restated
	£	£	£	£
Charitable Activities:				
Campaign costs	423,738	37,335	461,073	394,145
Support costs	<u>48,948</u>	<u>-</u>	<u>48,948</u>	<u>41,487</u>
Total Resources expended	<u>472,686</u>	<u>37,335</u>	<u>510,021</u>	<u>435,632</u>

6. Operating Surplus

The operating surplus is stated after charging:-

	2025	2024
	£	£

Administration expenses including:-

Depreciation	48,703	39,256
Independent examination fees	<u>2,000</u>	<u>2,250</u>

7. Staff Costs

	2025	2024
	£	£
Wages and salaries	140,036	109,083
Social security costs	7,526	4,986
Pension costs	<u>3,972</u>	<u>3,263</u>
	<u>151,534</u>	<u>117,332</u>

No employees received remuneration of more than £60,000 in 2025 (2024: none).

The number of staff to whom retirement benefits are accruing under money purchase schemes is six (2024: four).

The average number of employees during the year was five (2024: four).

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

8. Tangible Fixed Assets

	Property	Boats & Equipment	Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At 1st April 2024	130,829	195,882	65,881	66,201	458,793
Additions	<u>30,583</u>	<u>43,744</u>	<u>-</u>	<u>3,000</u>	<u>77,327</u>
At 31st March 2025	<u>161,412</u>	<u>239,626</u>	<u>65,881</u>	<u>69,201</u>	<u>536,120</u>
Depreciation					
At 1st April 2024	15,482	162,459	35,151	37,616	250,708
Charge for the year	<u>7,139</u>	<u>21,000</u>	<u>10,140</u>	<u>10,424</u>	<u>48,703</u>
At 31st March 2025	<u>22,621</u>	<u>183,459</u>	<u>45,291</u>	<u>48,040</u>	<u>299,411</u>
Net Book Value					
At 31st March 2025	<u>138,791</u>	<u>56,167</u>	<u>20,590</u>	<u>21,161</u>	<u>236,709</u>
At 31st March 2024	<u>115,347</u>	<u>33,423</u>	<u>30,730</u>	<u>28,585</u>	<u>208,085</u>

9. Investments

	2025 £	2024 £
Market value of listed investments at 31st March	<u>290,281</u>	<u>294,403</u>
Historical cost at 31st March	<u>306,234</u>	<u>301,652</u>

10. Stock

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Stock	<u>44,022</u>	<u>32,533</u>	<u>33,870</u>	<u>32,533</u>

11. Debtors

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Trade debtors	17,579	5,500	8,630	5,500
Prepayments	13,957	21,513	13,957	21,513
Other debtors	<u>8,490</u>	<u>81,069</u>	<u>30,777</u>	<u>80,971</u>
	<u>40,026</u>	<u>108,082</u>	<u>53,364</u>	<u>107,984</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

12. Creditors: amount falling due within one year

	Group 2025	Group 2024 as restated	Charity 2025	Charity 2024 as restated
	£	£	£	£
Trade creditors	17,085	21,174	14,978	21,174
Other taxes and social security	147,929	119,749	147,929	119,749
Accruals and Deferred Income	<u>23,480</u>	<u>38,001</u>	<u>19,595</u>	<u>38,001</u>
	<u>188,494</u>	<u>178,924</u>	<u>182,502</u>	<u>178,924</u>

13. Share Capital

The company is limited by guarantee having no share capital and members having a liability not exceeding £10 each.

14. Reconciliation of Net Income/(Expenditure) to Net Cashflow from Operating Activities

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Net movement in funds	(72,667)	41,106	(72,667)	41,106
Loss/(gain) on investments	4,122	(22,804)	4,122	(22,804)
Depreciation charges	48,703	39,256	48,703	39,256
Depreciation on fixed asset disposals	-	(4,552)	-	(4,552)
Interest Received	(7,160)	(1,619)	(7,160)	(1,619)
(Increase)/Decrease in stocks	(11,489)	(1,740)	(1,337)	(1,740)
(Increase)/Decrease in debtors	68,056	(75,435)	54,620	(75,435)
(Decrease)/Increase in creditors	<u>9,570</u>	<u>48,179</u>	<u>3,578</u>	<u>48,179</u>
	<u>39,135</u>	<u>22,391</u>	<u>29,859</u>	<u>22,391</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

15. Movement in funds

	At 1st April 2024 as restated	Incoming Resources	Outgoing Resources	Unrealised gains/losses on investments	At 31st March 2025
	£	£	£	£	£
Rescue Training and Equipment and PR	60,456	62,352	(26,895)	-	95,913
Cornwall Seal Hospital (incl. equipment)	<u>124,555</u>	-	<u>(10,440)</u>	-	<u>114,115</u>
Restricted funds	185,011	62,352	(37,335)	-	210,028
Unrestricted funds	<u>391,382</u>	<u>383,707</u>	<u>(472,686)</u>	<u>(8,705)</u>	<u>293,698</u>
Total funds	<u>576,393</u>	<u>446,059</u>	<u>(510,021)</u>	<u>(8,705)</u>	<u>503,726</u>

Specific donations were secured to fund equipment, vet support and the seal hospital in Cornwall.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

16. Comparatives for Movement in funds

	At 1st April 2023 as restated	Incoming Resources	Outgoing Resources	Unrealised Gain/(losses) on investments	Transfers Between Funds	At 31st March 2024 as restated
	£	£	£		£	£
Rescue Training and Equipment and PR	52,420	45,951	(34,030)	-	(3,885)	60,456
Cornwall Seal Hospital (incl. equipment)	<u>136,992</u>	<u>14,250</u>	<u>(26,687)</u>	-	-	<u>124,555</u>
Restricted funds	<u>189,412</u>	<u>60,201</u>	<u>(60,717)</u>	-	<u>(3,885)</u>	<u>185,011</u>
Unrestricted funds	345,875	393,733	(374,915)	22,804	3,885	391,382
Total funds	<u>535,287</u>	<u>453,934</u>	<u>(435,632)</u>	<u>22,804</u>	-	<u>576,393</u>

17. Analysis of Net Assets Between Funds (Group)

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	79,471	157,238	236,709
Investments	290,281	-	290,281
Stock	44,022	-	44,022
Debtors	40,026	-	40,026
Cash at bank	28,392	52,790	81,182
Other net current liabilities	<u>(188,494)</u>	-	<u>(188,494)</u>
	<u>293,698</u>	<u>210,028</u>	<u>503,726</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

17. Analysis of Net Assets Between Funds continued

Prior Year (as restated)	Unrestricted £	Restricted £	Total £
Tangible fixed assets	56,654	151,431	208,085
Investments	294,403	-	294,403
Stock	32,533	-	32,533
Debtors	108,082	-	108,082
Cash at bank	78,634	33,580	112,214
Other net current liabilities	<u>(178,924)</u>	<u>-</u>	<u>(178,924)</u>
	<u>391,382</u>	<u>185,011</u>	<u>576,393</u>

18. Related Party Transactions

International Animal Rescue, of which Alan Knight (Chairperson of BDMLR) is President, provides office space to BDMLR free of charge, and charged £4,175 for bookkeeping and accountancy costs.

Tursiops Trading Ltd, the wholly owned trading subsidiary of British Divers Marine Life Rescue ("BDMLR"), is liable to BDMLR for voluntary income for Gift Aid of £4,887 for the financial year 2024-25 and an intercompany balance of £22,287 as 31st March 2025. Management of Tursiops Trading Ltd is provided by BDMLR staff free of charge.

One of the charity's trustees, Gavin Parsons, also provides IT services to the charity. These services include IT systems development and support and are provided under a formal agreement approved by the board of trustees. During the year, the charity paid £6,000 to Gavin Parsons for these services. The trustee was not involved in any decisions relating to the procurement or approval of these payments. The trustees consider that the arrangement is in the best interests of the charity and that the terms are no more favourable than those available from an independent third party.

19. Trustees remuneration and expenses

No remuneration or expenses were paid by the charity to any trustee during this year or the previous year.

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF
BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

I report on the financial statements of the charity for the year ended 31st March 2025, which are set out on pages 8 to 22.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

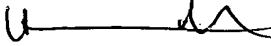
Independent examiner's report

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


VMR Anderson BA (Hons) FCA DChA
Carpenter Box
2 St Andrews Place
Lewes
East Sussex BN7 1UP

Date: 17/12/2025

BRITISH DIVERS MARINE LIFE RESCUE

England & Wales - Charity number 803438

Accounts

COMPANY NUMBER: 02467689
CHARITY NUMBER: 803438
(SCOTTISH CHARITY NUMBER: SC039304)

BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024



www.bdmlr.org.uk

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

Registered company number: 02467689

Registered charity number: 803438
Scottish charity number: SC039304

Trustees: Alan Knight OBE BSc (Hons)
Geoff Hammock
Faye Archell BSc (Hons). Cert Ed
Mark Stevens
Gavin Parsons
Martin Boon

Company Secretary: David Rap

Registered Office: Lime House, Regency Close, Uckfield, East
Sussex, TN22 1DS

Principal bankers: The Co-operative Bank plc.
26 Military Road, Chatham, Kent ME4 4JX

Independent examiner: VMR Anderson BA (Hons) FCA DChA
Clark Brownscombe
2 St Andrews Place
Lewes
East Sussex
BN7 1UP

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees submit their annual report and unaudited financial statements for the year ended 31 March 2024.

Structure

The charity is managed by a board of trustees.

Recruitment of Trustees

The trustees realise that the selection of new trustees is important and they have run a trustee apprenticeship system. Members of the charity who show exceptional devotion to the aims and objectives of the charity, and who are active within the charity, are invited to act as charity directors for a year. They do not have voting rights but are eligible to attend all trustee meetings and take a full part in the running of the charity. During their apprentice phase they can fully understand the role they need to play and can get used to the pressures of the position. At the end of the first year the current trustees decide whether the apprentices are eligible to become trustees and, if they agree, they are offered the position

Organisation & Management

In terms of organisational structure the trustees are responsible for the strategic direction of the charity, governance and charting performance against the budget which is prepared annually. Investment decisions regarding the funds of the trust. The trustees have employed an administration manager to run the charity on a full time basis. The manager books Marine Mammal Medic courses and runs the general administration. The accounts function is donated to the Charity by International Animal Rescue.

Affiliates

Tursiops Trading Ltd is the trading company of British Divers Marine Life Rescue; historically, the 'sales goods' and external sales of equipment have been passed through this company. However, due to the low volume, this activity has been conducted by the Charity itself.

Partners

International Animal Rescue donates office space to BDMLR and also provides administrative support.

Risk Management

The trustees have prepared a risk assessment document for the charity. This covers risks regarding data, continuity, succession and liability.

The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory system of internal controls which are also reviewed on a regular basis.

Objectives

BDMLR provides a rescue service for marine wildlife. We rescue many hundreds of seals each year and deliver them to rehabilitation units around the UK. We were the group that tried to rescue the London Whale and we run training courses to train Marine Mammal Medics, which is a nationally recognised course.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Public Benefit

In consideration of The Charities Act 2011 definition of charitable purpose; the trustees of British Divers Marine Life rescue consider that the objectives and activities of the Charity are for the public benefit by supporting the advancement of animal welfare. Activities include:

- Nationwide marine wildlife emergency rescue service
- Provide veterinary care and treatment to marine wildlife
- Public awareness and education of marine wildlife
- Safeguard marine wildlife from harm
- Training of Marine Mammal Medics - Nationwide

Review of activities

BDMLR continues to provide the primary emergency response service for marine mammals in the UK. The network of volunteers and equipment stationed strategically around the country are predominantly the first point of call for the authorities, other NGOs and the general public if a distressed marine mammal is reported. BDMLR will coordinate the rescue and transportation to a secondary care facility, if appropriate. To support the rescue work, BDMLR continues to provide marine mammal medic training to the public and other interested parties in the UK and beyond.

Callouts for 2023-2024 saw an increase in callouts. Total callouts were 4066 (year before 3055). The high callouts is largely driven by rapidly increasing awareness of BDMLR, along with the increasingly frequent severe Atlantic winter storms driven by climate change, and apparently the poor health of the East of England common seal population. We have identified and are leading research into a new disease that can kill Harbour seals called 'Mouth Rot'. We have more medics and a really efficient system for calling them out called 'Cardskipper', so we are able to get to more animals than before. Also, other rescue services such as the RSPCA divert more callouts to us. The focus has shifted to the NE of England and Yorkshire. Our rescue costs have increased accordingly as seals have to be treated in vet surgeries rather than in rescue centres which are full. This is reflected in higher vet bills and higher volunteer expenses.

England is by far the busiest region for seals and cetaceans. Wales is still not very well covered by medics and we need to work to resolve this. We have a new team in Caithness region of Scotland and we can expect to see more callouts there as we now have the team to respond to them. A new seal hospital has opened near Thurso which should provide some help.

We have had a very busy year at the seal hospital in Cornwall, with 120 seals treated during the year. Credit must go to the Cornish team who have manned the hospital with a stream of excellent volunteers.

Marine Mammal Medic courses in both England and Wales were as busy as usual. The new videos of lectures has done a lot to make sure the quality of lectures is the same nationwide. The sales force database has proved its value by allowing the charity to send out renewal reminders automatically by email, which has saved expense on postage. We continue to work on the database, integrating it with the website to remove the need to do so much manual uploading. OceanCare once again supplied a grant for us to employ our own vet for 6 months and we thank them for that.

All in all an excellent year. The charity is in good shape and now has reserves to take us through any difficult patches in the future.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Objectives and Activities in Scotland

BDMLR's objective is to provide a marine wildlife rescue service throughout the UK, including Scotland. This includes the training of interested parties as Marine Mammal Medics, so that a network of suitably trained volunteers are available around the coast to respond to marine wildlife emergencies.

The emergency marine wildlife response service was available 24 x 7 x 365 throughout the year. The team responded to injured and/or abandoned seals as well as numerous cetacean emergencies.

The structure of the operation in Scotland is that the rescue and training operations are managed by the Scottish National Coordinator (a voluntary post) who reports to the board of trustees. The National and Regional Coordinators liaise between BDMLR and other organisations in Scotland; other NGOs, emergency services, local government departments and other associated parties.

Scottish activities are supported by the administrative office and emergency response phone line in Uckfield, East Sussex.

Income from Scottish activities amounted to £31,146.

Specific costs separately identifiable to the Scottish operation totalled £37,482.

Future plans

The Trustees intend to continue running Marine Mammal Medic courses and training the Coastguard, Fire service and the general public. The intention is to provide a more efficient service in the future with good coverage over all of the UK. The impact of the COVID 19 pandemic has been dramatic, However the MMO quickly classified our rescue of marine mammals as essential work and classed us as key personnel. Our insurers agreed to continue our insurance cover with the MMO classification. With the relaxation of the various lockdowns our teams found ways to run MMM courses by limiting them to 20 people. We also recorded the lectures and released them on the internet to avoid lots of people crowding together in a classroom. The course now concentrates on the practical element of the course for the whole day which is held outside, thus reducing the chance of infection. Even though restrictions have now been lifted we need to maintain a system that can switch to working with restrictions at any time as COVID is still with us and may well mutate to a more dangerous strain at any time.

Fundraising

Funds are generated from the running of Marine Mammal Medic courses and subscriptions from qualified medics. We also receive some legacies and grants for our work. Our local fundraising groups have been doing an amazing job at raising funds in local areas which are invested in equipment in that area.

Investments

Our investments saw a net unrealised gain in the year of £22k (2023: net loss of £11k). We have maintained our ethical investment account but are also reviewing other accounts to invest in.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Financial Performance

The Charity's main source of income is Marine Mammal Medic courses and membership subscriptions. This is reasonably stable year on year, with an increase in subscriptions driven by renewals. The new salesforce database is working well bringing in supporter income, which has increased significantly, and the end of the pandemic restrictions led to a higher number of medic courses. There was a £54k legacy accrued for during the year.

Overall, the income in the year was £484k, an £87k increase on the previous year. This was mainly due to higher donations and grants (£45k increase) and an £18k increase to trading income. Donations to the Seal Hospital also grew by £8k, Scotland income by £7k and supporter renewals, course income and new medic registrations in England saw a total increase of £14k.

Charitable expenditure increased compared to the previous year at £445k (2023: £337k), and there was an £22k unrealised gain on investments (2023: £11k unrealised loss). This resulted in an overall increase to reserves for the year of £62k, leaving a closing reserves fund of £693k (£185k of which is restricted).

Reserves Policy

The Global economy remains precarious, with the hangover from the pandemic which we in the UK are now paying for and a new Government promising higher taxes to pay for social regeneration. The full impact of the pandemic, Brexit, the Ukraine war, energy price increases and inflation remain uncertain. Especially with the change in Government in the US who are promising tariffs on the rest of the world including the UK In order to navigate these uncertain times, the charity aims to hold a free reserve of around £450,000. The free reserve held at 31.3.24 is £451,580.

Statement of Trustees' Responsibilities and Corporate Governance

The Trustees are required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources including the net income and expenditure of the period.

In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

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



Signed by Alan Knight - Chairman of Trustees Date : 12/12/2024

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	2023 £
INCOME					
Incoming resources from generated funds:-					
Donations and legacies					
- Donations		286,803	60,201	347,004	265,207
- Legacies		54,350	-	54,350	71,000
Investments					
- Interest		1,619	-	1,619	35
- Dividends		2,465	-	2,465	-
Other trading activities					
Other		<u>78,820</u>	<u>-</u>	<u>78,820</u>	60,053
		<u>-</u>	<u>-</u>	<u>-</u>	<u>764</u>
Total		<u>424,057</u>	<u>60,201</u>	<u>484,258</u>	<u>397,059</u>
EXPENDITURE					
Charitable Activities					
Raising Funds		319,925	60,717	380,642	292,921
- Fundraising Costs		10,453	-	10,453	7,152
Other		<u>54,197</u>	<u>-</u>	<u>54,197</u>	<u>36,510</u>
Total	3	<u>384,575</u>	<u>60,717</u>	<u>445,292</u>	<u>336,583</u>
Net incoming/(outgoing) resources before other recognised gains and losses					
		39,482	(516)	38,966	60,476
Net gain/(loss) on investment assets					
		<u>22,804</u>	<u>-</u>	<u>22,804</u>	<u>(10,531)</u>
Net income/(expenditure)					
		62,286	(516)	61,770	49,945
Transfer between funds					
		3,885	(3,885)	-	-
Fund balances at 1st April 2023					
		<u>442,063</u>	<u>189,412</u>	<u>631,475</u>	<u>581,530</u>
Fund balances at 31st March 2024					
		<u>508,234</u>	<u>185,011</u>	<u>693,245</u>	<u>631,475</u>

The detailed 2023 comparative statement of financial activities is reported in note 2.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

INCOME ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	2024 £	2023 £
TURNOVER		480,174	396,260
Campaign costs, fundraising, administration and general expenses		<u>445,292</u>	<u>336,583</u>
OPERATING SURPLUS	4	34,882	59,677
Interest receivable and income from investments		<u>4,084</u>	<u>799</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>38,966</u>	<u>60,476</u>

All amounts relate to continuing activities.

STATEMENT OF COMPREHENSIVE INCOME

	2024 £	2023 £
Surplus for the year	38,966	60,476
Unrealised gains/(losses) on revaluation of investments	<u>22,804</u>	<u>(10,531)</u>
Total recognised gains for the year	<u>61,770</u>	<u>49,945</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)
COMPANY NUMBER: 02467689**

BALANCE SHEET

AS AT 31ST MARCH 2024

	Notes	£	2024 £	2023 £
FIXED ASSETS				
Tangible assets	6		208,085	209,189
Investments	7		<u>294,403</u>	<u>114,005</u>
			502,488	323,194
CURRENT ASSETS				
Stock	8	32,533		30,793
Debtors	9	107,984		32,549
Cash at bank and in hand		<u>112,214</u>		<u>279,398</u>
		252,731		342,740
Creditors: Amounts falling due within one year	10	<u>(61,974)</u>		<u>(34,459)</u>
NET CURRENT ASSETS			<u>190,757</u>	<u>308,281</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>693,245</u>	<u>631,475</u>
THE FUNDS OF THE CHARITY				
Restricted funds	13		<u>185,011</u>	<u>189,412</u>
Unrestricted funds			515,483	472,115
Revaluation reserve			<u>(7,249)</u>	<u>(30,052)</u>
Total unrestricted funds	14		<u>508,234</u>	<u>442,063</u>
TOTAL CHARITY FUNDS			<u>693,245</u>	<u>631,475</u>

The company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements in accordance with Section 476 of the Companies Act 2006.

The trustees confirm that they are responsible for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006,
- b) and preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its results for the 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 company.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 12/12/2024 and signed on their behalf by:



A Knight – Trustee

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

1. Accounting policies

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1 January 2019), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. British Divers Marine life rescue meets the definition of a public benefit entity under FRS 102.

b) Income

Gifts and donations are recognised as they are receivable.

Income from legacies is recognised at the earliest point at which the amounts become certain.

Income derived from investments in the form of dividends and interest is credited to the SOFA when receivable by the charity.

c) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

The main categories of expenditure are:-

- a) Charitable activities are the costs of the campaigns and related overheads.
- b) Costs of generating funds are fundraising costs and investment management fees.
- c) Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- d) Support costs are allocated over the above categories on the basis of staff time spent on each activity.

d) Pension Scheme Arrangements

The Charity makes contributions to a small self-administered pension scheme which operates on a defined contribution basis to provide employees retirement and death benefits. Regular contributions are recognised on an accruals basis and special contributions are recognised in the period in which they occur.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

e) Fixed assets

Fixed assets are depreciated over their expected useful lives at the following annual rates:

Property (Seal Hospital build)	5%	Straight line
Boats & Equipment	33%	Reducing balance
Fixtures, Fittings & Equipment	33%	Reducing balance
Vehicles	33%	Reducing balance

f) Investments

Investments are included at closing mid-market value at the balance sheet date with revaluation surpluses or deficits being credited or charged as unrealised gains or losses to the appropriate fund.

g) Fund accounting

The charity maintains various funds in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (2015)'. These funds, which require separate disclosures, are as follows:

Unrestricted Funds. These are general funds of the charity and are expendable at the discretion of the Trustees in the furtherance of the charitable objectives. The main sources of general funds are donations arising from appeals, grants from trusts and investment income. The main applications of general funds are campaign costs, fundraising costs and related overhead costs.

Restricted Funds. These are funds which are subject to specific objects declared by the donor or which are raised by appeal for a specific purpose. These funds are expendable by the Trustees in furtherance of the specific object for which they were given unless the donor later agrees that they can be applied for a general purpose. Due to the nature of these funds they are accounted for separately from the general funds of the charity.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

2. Comparative Statement of Financial Activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
INCOME			
Incoming resources from generated funds:-			
Donations and Legacies			
- Donations	234,411	30,796	265,207
- Legacies	71,000	-	71,000
Investments			
- Interest	35	-	35
Other trading activities	60,053	-	60,053
Other	<u>764</u>	<u>-</u>	<u>764</u>
Total	<u>366,263</u>	<u>30,796</u>	<u>397,059</u>
EXPENDITURE			
Charitable activities	250,396	42,525	292,921
Raising funds			
- Fundraising costs	7,152	-	7,152
Other	<u>36,510</u>	<u>-</u>	<u>36,510</u>
Total	<u>294,058</u>	<u>42,525</u>	<u>336,583</u>
Net Incoming resources before other recognised gains and losses	72,205	(11,729)	60,476
Net loss on investment assets	<u>(10,531)</u>	<u>-</u>	<u>(10,531)</u>
Net income	61,674	(11,729)	49,945
Transfers between funds	(4,067)	4,067	-
Fund balances at 1st April 2022	<u>384,456</u>	<u>197,074</u>	<u>581,530</u>
Fund balances at 31st March 2023	<u><u>442,063</u></u>	<u><u>189,412</u></u>	<u><u>631,475</u></u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	2023 £
Charitable Activities				
Campaign costs	340,959	60,717	401,676	305,501
Support costs	<u>43,616</u>	<u>-</u>	<u>43,616</u>	<u>31,082</u>
Total resources expended	<u>384,575</u>	<u>60,717</u>	<u>445,292</u>	<u>336,583</u>

4. Operating Surplus

The operating surplus is stated after charging:-

	2024	2023
	£	£

Administration expenses including:-

Depreciation	39,256	33,352
Independent examination fees	<u>2,250</u>	<u>2,160</u>

5. Staff Costs

	2024 £	2023 £
Wages and salaries	109,083	84,749
Social security costs	4,986	2,772
Pension costs	<u>3,263</u>	<u>2,324</u>
	<u>117,332</u>	<u>89,845</u>

No employees received remuneration of more than £60,000 in 2024 (2023: none).

The number of staff to whom retirement benefits are accruing under money purchase schemes is four (2023: four).

The average number of employees during the year was four (2023: three).

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

6. Tangible Fixed Assets

	Property	Boats & Equipment	Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At 1st April 2023	127,699	183,177	70,676	43,641	425,193
Additions	3,130	12,705	-	22,560	38,395
Disposals	-	-	(4,795)	-	(4,795)
At 31st March 2024	<u>130,829</u>	<u>195,882</u>	<u>65,881</u>	<u>66,201</u>	<u>458,793</u>
Depreciation					
At 1st April 2023	9,045	149,210	24,520	33,229	216,004
Charge for the year	6,437	13,249	15,183	4,387	39,256
On disposals	-	-	(4,552)	-	(4,552)
At 31st March 2024	<u>15,482</u>	<u>162,459</u>	<u>35,151</u>	<u>37,616</u>	<u>250,708</u>
Net Book Value					
At 31st March 2024	<u>115,347</u>	<u>33,423</u>	<u>30,730</u>	<u>28,585</u>	<u>208,085</u>
At 31st March 2023	<u>118,654</u>	<u>33,967</u>	<u>46,156</u>	<u>10,412</u>	<u>209,189</u>

7. Investments

	2024 £	2023 £
Market value of listed investments at 31st March 2024	<u>294,403</u>	<u>114,005</u>
Historical cost at 31st March 2024	<u>301,652</u>	<u>144,058</u>

8. Stock

	2024 £	2023 £
Stock	<u>32,533</u>	<u>30,793</u>

9. Debtors

	2024 £	2023 £
Trade debtors	5,500	2,875
Prepayments	21,513	13,149
Other debtors	<u>80,971</u>	<u>16,525</u>
	<u>107,984</u>	<u>32,549</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

10. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	21,174	11,849
Other taxes and social security	2,800	1,751
Accruals and deferred income	<u>38,000</u>	<u>20,859</u>
	<u>61,974</u>	<u>34,459</u>

11. Tursiops Trading Limited

The Charity holds 100% of the issued share capital of Tursiops Trading Limited (100 ordinary £1 shares). In FY 2024, the company was not trading. A summary of the accounts are set out below.

	2024 £	2023 £
The assets and liabilities of the subsidiary were:		
Assets	98	98
Liabilities	—	—
	<u>98</u>	<u>98</u>
Aggregate share capital and reserves	<u>98</u>	<u>98</u>

Consolidated financial statements have not been prepared for the Group on the grounds that the subsidiary is not material and the costs of preparing Group financial statements outweigh the benefits arising from them.

12. Share Capital

The company is limited by guarantee having no share capital and members having a liability not exceeding £10 each.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

13. Restricted Funds

	At 1st April 2023	Incoming Resources	Outgoing Resources	Transfers Between Funds	At 31st March 2024
	£	£	£	£	£
Rescue Training and Equipment and PR Cornwall Seal Hospital (incl. equipment)	52,420	45,951	(34,030)	(3,885)	60,456
	<u>136,992</u>	<u>14,250</u>	<u>(26,687)</u>	-	<u>124,555</u>
	<u>189,412</u>	<u>60,201</u>	<u>(60,717)</u>	<u>(3,885)</u>	<u>185,011</u>

Specific donations were secured to fund equipment, vet support and the seal hospital in Cornwall. See Note 15 for how the remaining fund balance is held.

14. Unrestricted Funds

	At 1st April 2023	Incoming resources	Outgoing resources	Unrealised gains on investments	Transfers Between Funds	At 31st March 2024
	£	£	£	£	£	£
General Fund	<u>442,063</u>	<u>424,057</u>	<u>(384,575)</u>	<u>22,804</u>	<u>3,885</u>	<u>508,234</u>

15. Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	56,654	151,431	208,085
Investments	294,403	-	294,403
Stock	32,533	-	32,533
Debtors	107,984	-	107,984
Cash at bank	78,634	33,580	112,214
Other net current liabilities	<u>(61,974)</u>	-	<u>(61,974)</u>
	<u>508,234</u>	<u>185,011</u>	<u>693,245</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

15. Analysis of Net Assets Between Funds continued...

Prior Year	Unrestricted £	Restricted £	Total £
Tangible fixed assets	39,083	170,106	209,189
Investments	114,005	-	114,005
Stock	30,793	-	30,793
Debtors	32,549	-	32,549
Cash at bank	260,092	19,306	279,398
Other net current liabilities	<u>(34,459)</u>	<u>-</u>	<u>(34,459)</u>
	<u>442,063</u>	<u>189,412</u>	<u>631,475</u>

16. Related Party Transactions

International Animal Rescue, of which Alan Knight (Chairperson of BDMLR) is President, provides office space to BDMLR free of charge, and charged £8,605 for bookkeeping and accountancy costs.

17. Trustees remuneration and expenses

No remuneration or expenses were paid by the charity to any trustee during this year or the previous year.

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF
BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

I report on the financial statements of the charity for the year ended 31st March 2024, which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Victoria Anderson BA (Hons) FCA DChA
Chartered Accountant
Clark Brownscombe
2 St Andrews Place
Lewes East Sussex BN7 1UP

Date: 12th December 2024

BRITISH DIVERS MARINE LIFE RESCUE

England & Wales - Charity number 803438

Accounts

COMPANY NUMBER: 02467689
CHARITY NUMBER: 803438
(SCOTTISH CHARITY NUMBER: SC039304)

BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023



www.bdmlr.org.uk

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

Registered company number: 02467689

Registered charity number: 803438
Scottish charity number: SC039304

Trustees: Alan Knight OBE BSc (Hons)
Geoff Hammock
Faye Archell BSc (Hons). Cert Ed
Mark Stevens
Gavin Parsons
Martin Boon

Company Secretary: David Rap

Registered Office: Lime House, Regency Close, Uckfield, East
Sussex, TN22 1DS

Principal bankers: The Co-operative Bank plc.
26 Military Road, Chatham, Kent ME4 4JX

Independent examiner: VMR Anderson BA (Hons) FCA DChA
Clark Brownscombe
2 St Andrews Place
Lewes
East Sussex
BN7 1UP

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees submit their annual report and unaudited financial statements for the year ended 31 March 2023.

Structure

The charity is managed by a board of trustees.

Recruitment of Trustees

The trustees realise that the selection of new trustees is important and they have run a trustee apprenticeship system. Members of the charity who show exceptional devotion to the aims and objectives of the charity, and who are active within the charity, are invited to act as charity directors for a year. They do not have voting rights but are eligible to attend all trustee meetings and take a full part in the running of the charity. During their apprentice phase they can fully understand the role they need to play and can get used to the pressures of the position. At the end of the first year the current trustees decide whether the apprentices are eligible to become trustees and, if they agree, they are offered the position

Organisation & Management

In terms of organisational structure the trustees are responsible for the strategic direction of the charity, governance and charting performance against the budget which is prepared annually. Investment decisions regarding the funds of the trust. The trustees have employed an administration manager to run the charity on a full time basis. The manager books Marine Mammal Medic courses and runs the general administration. The accounts function is donated to the Charity by International Animal Rescue.

Affiliates

Tursiops Trading is the trading company of British Divers Marine Life Rescue; historically, the 'sales goods' and external sales of equipment have been passed through this company. However, due to the low volume, this activity has been conducted by the Charity itself.

Partners

International Animal Rescue donates office space to BDMLR and also provides administrative support.

Risk Management

The trustees have prepared a risk assessment document for the charity. This covers risks regarding data, continuity, succession and liability.

The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory system of internal controls which are also reviewed on a regular basis.

Objectives

BDMLR provides a rescue service for marine wildlife. We rescue many hundreds of seals each year and deliver them to rehabilitation units around the UK. We were the group that tried to rescue the London Whale and we run training courses to train Marine Mammal Medics, which is a nationally recognised course.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Public Benefit

In consideration of The Charities Act 2011 definition of charitable purpose; the trustees of British Divers Marine Life rescue consider that the objectives and activities of the Charity are for the public benefit by supporting the advancement of animal welfare. Activities include:

- Nationwide marine wildlife emergency rescue service
- Provide veterinary care and treatment to marine wildlife
- Public awareness and education of marine wildlife
- Safeguard marine wildlife from harm

Review of activities

BDMLR continues to provide the primary emergency response service for marine mammals in the UK. The network of volunteers and equipment stationed strategically around the country are predominantly the first point of call for the authorities, other NGOs and the general public if a distressed marine mammal is reported. BDMLR will coordinate the rescue and transportation to a secondary care facility, if appropriate. To support the rescue work, BDMLR continues to provide marine mammal medic training to interested parties in the UK and beyond.

Callouts for 2022-23 saw a slight drop in callouts. Total callouts were 3055 (year before 3325). This is still a high number – 2021-22 was a record year! The high callouts is largely driven by rapidly increasing awareness of BDMLR, along with the increasingly frequent severe Atlantic winter storms driven by climate change, and apparently the poor health of the East of England common seal population. We have more medics and a really efficient system for calling them, so we are able to get to more animals than before. Also, other rescue services such as the RSPCA divert more callouts to us. The focus has shifted to the NE of England and Yorkshire. Our rescue costs have increased accordingly as seals have to be treated in vet surgeries rather than in rescue centres which are full. This is reflected in higher vet bills and higher volunteer expenses.

England is by far the busiest region for seals and cetaceans. Wales is still not very well covered by medics and we need to work to resolve this. We have a new team in Caithness region of Scotland and we can expect to see more callouts there as we now have the team to respond to them. A new seal hospital has opened near Thurso which should provide some help.

We have had a very busy year at the seal hospital in Cornwall, with 105 pups treated during the year. Credit must go to the Cornish team who have manned the hospital with a stream of excellent volunteers.

Marine Mammal Medic courses in both England and Wales were as busy as usual with 38 courses being held during the year. The new videos of lectures has done a lot to make sure the quality of lectures is the same nationwide. The sales force database has proved its value by allowing the charity to send out renewal reminders automatically by email, which has saved expense on postage. We continue to work on the database, integrating it with the website to remove the need to do so much manual uploading. OceanCare once again supplied a grant for us to employ our own vet for 6 months and we thank them for that.

All in all an excellent year. The charity is in good shape and now has reserves to take us through any difficult patches in the future.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Objectives and Activities in Scotland

BDMLR's objective is to provide a marine wildlife rescue service throughout the UK, including Scotland. This includes the training of interested parties as Marine Mammal Medics, so that a network of suitably trained volunteers are available around the coast to respond to marine wildlife emergencies.

The emergency marine wildlife response service was available 24 x 7 x 365 throughout the year. The team responded to injured and/or abandoned seals as well as numerous cetacean emergencies.

The structure of the operation in Scotland is that the rescue and training operations are managed by the Scottish National Coordinator (a voluntary post) who reports to the board of trustees. The National and Regional Coordinators liaise between BDMLR and other organisations in Scotland; other NGOs, emergency services, local government departments and other associated parties.

Scottish activities are supported by the administrative office and emergency response phone line in Uckfield, East Sussex.

Income from Scottish activities amounted to £24,039.

Specific costs separately identifiable to the Scottish operation were £25,326.

Future plans

The Trustees intend to continue running Marine Mammal Medic courses and training the Coastguard, Fire service and the general public. The intention is to provide a more efficient service in the future with good coverage over all of the UK. The impact of the COVID 19 pandemic has been dramatic, However the MMO quickly classified our rescue of marine mammals as essential work and classed us as key personnel. Our insurers agreed to continue our insurance cover with the MMO classification. With the relaxation of the various lockdowns our teams found ways to run MMM courses by limiting them to 20 people. We also recorded the lectures and released them on the internet to avoid lots of people crowding together in a classroom. The course now concentrates on the practical element of the course for the whole day which is held outside, thus reducing the chance of infection. Even though restrictions have now been lifted we need to maintain a system that can switch to working with restrictions at any time as COVID is still with us and may well mutate to a more dangerous strain at any time.

Fundraising

Funds are generated from the running of Marine Mammal Medic courses and subscriptions from qualified medics. We also receive some legacies and grants for our work. Our local fundraising groups have been doing an amazing job at raising funds in local areas which are invested in equipment in that area.

Investments

This year due to a combination of the Pandemic, the cost of living crisis and inflation our investments saw a drop of £11k. We have maintained our ethical investment account but are also reviewing other accounts to invest in.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Financial Performance

The Charity's main source of income is Marine Mammal Medic courses and membership subscriptions. This is reasonably stable year on year, with an increase in subscriptions driven by renewals. The new salesforce database is working well bringing in supporter income, which has increased significantly, and the end of the pandemic restrictions led to a higher number of medic courses. There was a £70k legacy during the year (and another for £1k).

Overall, the income in the year was £397k, a £52k decrease on the previous year, due mainly to higher donations for the new Cornwall Seal Hospital and grants in the prior year, offset by higher legacy income in 2023.

Charitable expenditure increased compared to the previous year at £337k (2022: £283k), and there was an £11k unrealised loss on investments. This resulted in an overall increase to reserves for the year of £50k, leaving a closing reserves fund of £631k (£189k of which is restricted).

Reserves Policy

The Global economy remains precarious, with the hangover from the pandemic and a looming recession. For the UK, the full impact of the pandemic, Brexit, the Ukraine war, energy price increases and inflation remain uncertain. In order to navigate these uncertain times, the charity aims to hold a free reserve of around £400,000. The free reserve held at 31.3.23 is £402,980.

Statement of Trustees' Responsibilities and Corporate Governance

The Trustees are required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources including the net income and expenditure of the period.

In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

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



Signed by Alan Knight - Chairman of Trustees Date : 22/11/2023

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	2022 £
INCOME					
Incoming resources from generated funds:-					
Donations and legacies					
- Donations		234,411	30,796	265,207	360,753
- Legacies		71,000	-	71,000	40,744
Investments					
- Interest		35	-	35	3
- Dividends		-	-	-	-
Other trading activities					
		60,053	-	60,053	47,685
Other		<u>764</u>	<u>-</u>	<u>764</u>	<u>12</u>
Total		<u>366,263</u>	<u>30,796</u>	<u>397,059</u>	<u>449,197</u>
EXPENDITURE					
Charitable Activities					
Raising Funds		250,396	42,525	292,921	244,057
- Fundraising Costs		7,152	-	7,152	4,578
Other		<u>36,510</u>	<u>-</u>	<u>36,510</u>	<u>34,782</u>
Total	3	<u>294,058</u>	<u>42,525</u>	<u>336,583</u>	<u>283,417</u>
Net incoming/(outgoing) resources before other recognised gains and losses					
		72,205	(11,729)	60,476	165,780
Net Loss on investment assets					
		<u>(10,531)</u>	<u>-</u>	<u>(10,531)</u>	<u>(19,521)</u>
Net income/(expenditure)					
		61,674	(11,729)	49,945	146,259
Transfer between funds					
		(4,067)	4,067	-	-
Fund balances at 1st April 2022					
		<u>384,456</u>	<u>197,074</u>	<u>581,530</u>	<u>435,271</u>
Fund balances at 31st March 2023					
		<u>442,063</u>	<u>189,412</u>	<u>631,475</u>	<u>581,530</u>

The detailed 2022 comparative statement of financial activities is reported in note 2.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

INCOME ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	2023 £	2022 £
TURNOVER		396,260	449,182
Campaign costs, fundraising, administration and general expenses		<u>336,583</u>	<u>283,417</u>
OPERATING SURPLUS	4	59,677	165,765
Interest receivable and income from investments		<u>799</u>	<u>15</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>60,476</u>	<u>165,780</u>

All amounts relate to continuing activities.

STATEMENT OF COMPREHENSIVE INCOME

	2023 £	2022 £
Surplus for the year	60,476	165,780
Unrealised (losses) on revaluation of investments	<u>(10,531)</u>	<u>(19,521)</u>
Total recognised gains for the year	<u>49,945</u>	<u>146,259</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)
COMPANY NUMBER: 02467689**

BALANCE SHEET

AS AT 31ST MARCH 2023

	Notes	£	2023 £	2022 £
FIXED ASSETS				
Tangible assets	6		209,189	198,055
Investments	7		<u>114,005</u>	<u>124,727</u>
			323,194	<u>322,782</u>
CURRENT ASSETS				
Stock	8	30,793		7,777
Debtors	9	32,549		62,971
Cash at bank and in hand		<u>279,398</u>		<u>231,728</u>
		342,740		302,476
Creditors: Amounts falling due within one year	10	<u>(34,459)</u>		<u>(43,728)</u>
NET CURRENT ASSETS			<u>308,281</u>	<u>258,748</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>631,475</u>	<u>581,530</u>
THE FUNDS OF THE CHARITY				
Restricted funds	13		<u>189,412</u>	<u>197,074</u>
Unrestricted funds			472,115	403,977
Revaluation reserve			<u>(30,052)</u>	<u>(19,521)</u>
Total unrestricted funds	14		<u>442,063</u>	<u>384,456</u>
TOTAL CHARITY FUNDS			<u>631,475</u>	<u>581,530</u>

The company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements in accordance with Section 476 of the Companies Act 2006.

The trustees confirm that they are responsible for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006,
- b) and preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its results for the 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 company.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 22/11/23 and signed on their behalf by:



A Knight – Trustee

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. Accounting policies

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1 January 2015), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. British Divers Marine life rescue meets the definition of a public benefit entity under FRS 102.

b) Income

Gifts and donations are recognised as they are receivable.

Income from legacies is recognised at the earliest point at which the amounts become certain.

Income derived from investments in the form of dividends and interest is credited to the SOFA when receivable by the charity.

c) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

The main categories of expenditure are:-

- a) Charitable activities are the costs of the campaigns and related overheads.
- b) Costs of generating funds are fundraising costs and investment management fees.
- c) Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- d) Support costs are allocated over the above categories on the basis of staff time spent on each activity.

d) Pension Scheme Arrangements

The Charity makes contributions to a small self-administered pension scheme which operates on a defined contribution basis to provide employees retirement and death benefits. Regular contributions are recognised on an accruals basis and special contributions are recognised in the period in which they occur.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

e) Fixed assets

Fixed assets are depreciated over their expected useful lives at the following annual rates:

Property (Seal Hospital build)	5%	Straight line
Boats & Equipment	33%	Reducing balance
Fixtures, Fittings & Equipment	33%	Reducing balance
Vehicles	33%	Reducing balance

f) Investments

Investments are included at closing mid-market value at the balance sheet date with revaluation surpluses or deficits being credited or charged as unrealised gains or losses to the appropriate fund.

g) Fund accounting

The charity maintains various funds in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (2015)'. These funds, which require separate disclosures, are as follows:

Unrestricted Funds. These are general funds of the charity and are expendable at the discretion of the Trustees in the furtherance of the charitable objectives. The main sources of general funds are donations arising from appeals, grants from trusts and investment income. The main applications of general funds are campaign costs, fundraising costs and related overhead costs.

Restricted Funds. These are funds which are subject to specific objects declared by the donor or which are raised by appeal for a specific purpose. These funds are expendable by the Trustees in furtherance of the specific object for which they were given unless the donor later agrees that they can be applied for a general purpose. Due to the nature of these funds they are accounted for separately from the general funds of the charity.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

2. Comparative Statement of Financial Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
INCOME			
Incoming resources from generated funds:-			
Donations and Legacies			
- Donations	243,908	116,845	360,753
- Legacies	40,744	-	40,744
Investments			
- Interest	3	-	3
Other trading activities	47,685	-	47,685
Other	<u>12</u>	<u>-</u>	<u>12</u>
Total	<u>332,352</u>	<u>116,845</u>	<u>449,197</u>
EXPENDITURE			
Charitable activities	219,277	24,780	244,057
Raising funds			
- Fundraising costs	4,578	-	4,578
Other	<u>34,782</u>	<u>-</u>	<u>34,782</u>
Total	<u>258,637</u>	<u>24,780</u>	<u>283,417</u>
Net Incoming resources before other recognised gains and losses	73,715	92,065	165,780
Net loss on investment assets	<u>(19,521)</u>	<u>-</u>	<u>(19,521)</u>
Net income	54,194	92,065	146,259
Transfers between funds	(8,997)	8,997	-
Fund balances at 1st April 2021	<u>339,259</u>	<u>96,012</u>	<u>435,271</u>
Fund balances at 31st March 2022	<u>384,456</u>	<u>197,074</u>	<u>581,530</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	2022 £
Charitable Activities				
Campaign costs	262,976	42,525	305,501	261,703
Support costs	<u>31,082</u>	<u>-</u>	<u>31,082</u>	<u>21,714</u>
Total resources expended	<u>294,058</u>	<u>42,525</u>	<u>336,583</u>	<u>283,417</u>

4. Operating Surplus

The operating surplus is stated after charging:-	2023	2022
	£	£
Administration expenses including:-		
Depreciation	33,352	17,199
Independent examination fees	<u>2,160</u>	<u>1,920</u>

5. Staff Costs

	2023	2022
	£	£
Wages and salaries	84,749	64,998
Social security costs	2,772	1,067
Pension costs	<u>2,324</u>	<u>2,133</u>
	<u>89,845</u>	<u>68,198</u>

No employees received remuneration of more than £60,000 in 2023 (2022: none).

The number of staff to whom retirement benefits are accruing under money purchase schemes is four (2022: three).

The average number of employees during the year was three (2022: three).

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

6. Tangible Fixed Assets

	Property	Boats & Equipment	Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At 1st April 2022	127,699	171,199	45,676	36,133	380,707
Additions	-	11,978	25,000	7,508	44,486
Disposals	-	-	-	-	-
At 31st March 2023	<u>127,699</u>	<u>183,177</u>	<u>70,676</u>	<u>43,641</u>	<u>425,193</u>
Depreciation					
At 1st April 2022	2,660	136,495	13,074	30,423	182,652
Charge for the year	6,385	12,715	11,446	2,806	33,352
On disposals	-	-	-	-	-
At 31st March 2023	<u>9,045</u>	<u>149,210</u>	<u>24,520</u>	<u>33,229</u>	<u>216,004</u>
Net Book Value					
At 31st March 2023	<u>118,654</u>	<u>33,967</u>	<u>46,156</u>	<u>10,412</u>	<u>209,189</u>
At 31st March 2022	<u>125,039</u>	<u>34,704</u>	<u>32,602</u>	<u>5,710</u>	<u>198,055</u>

7. Investments

	2023 £	2022 £
Market value of listed investments at 31st March 2023	<u>114,005</u>	<u>124,727</u>
Historical cost at 31st March 2023	<u>144,058</u>	<u>144,248</u>

8. Stock

	2023 £	2022 £
Stock	<u>30,793</u>	<u>7,777</u>

9. Debtors

	2023 £	2022 £
Trade debtors	2,875	26,138
Prepayments	13,149	20,807
Other debtors	<u>16,525</u>	<u>16,026</u>
	<u>32,549</u>	<u>62,971</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

10. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	11,849	16,255
Other taxes and social security	1,751	1,571
Accruals and deferred income	<u>20,859</u>	<u>25,902</u>
	<u>34,459</u>	<u>43,728</u>

11. Tursiops Trading Limited

The Charity holds 100% of the issued share capital of Tursiops Trading Limited (100 ordinary £1 shares). In FY 2023, the company was not trading. A summary of the accounts are set out below.

	2023 £	2022 £
The assets and liabilities of the subsidiary were:		
Assets	98	98
Liabilities	—	—
	<u>98</u>	<u>98</u>
Aggregate share capital and reserves	<u>98</u>	<u>98</u>

Consolidated financial statements have not been prepared for the Group on the grounds that the subsidiary is not material and the costs of preparing Group financial statements outweigh the benefits arising from them.

12. Share Capital

The company is limited by guarantee having no share capital and members having a liability not exceeding £10 each.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

13. Restricted Funds

	At 1st April 2022	Incoming Resources	Outgoing Resources	Transfers Between Funds	At 31st March 2023
	£	£	£	£	£
Rescue Training and Equipment and PR Cornwall Seal Hospital (incl. equipment)	53,647	24,280	(29,221)	3,714	52,420
	<u>143,427</u>	<u>6,516</u>	<u>(13,304)</u>	<u>353</u>	<u>136,992</u>
	<u>197,074</u>	<u>30,796</u>	<u>(42,525)</u>	<u>4,067</u>	<u>189,412</u>

Specific donations were secured to fund equipment, vet support and the seal hospital in Cornwall. See Note 15 for how the remaining fund balance is held.

14. Unrestricted Funds

	At 1st April 2022	Incoming resources	Outgoing resources	Unrealised losses on investments	Transfers Between Funds	At 31st March 2023
	£	£	£	£	£	£
General Fund	<u>384,456</u>	<u>366,263</u>	<u>(294,058)</u>	<u>(10,531)</u>	<u>(4,067)</u>	<u>442,063</u>

15. Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	39,083	170,106	209,189
Investments	114,005	-	114,005
Stock	30,793	-	30,793
Debtors	32,549	-	32,549
Cash at bank	260,092	19,306	279,398
Other net current liabilities	<u>(34,459)</u>	<u>-</u>	<u>(34,459)</u>
	<u>442,063</u>	<u>189,412</u>	<u>631,475</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

15. Analysis of Net Assets Between Funds continued...

Prior Year	Unrestricted £	Restricted £	Total £
Tangible fixed assets	17,643	180,412	198,055
Investments	124,727	-	124,727
Stock	7,777	-	7,777
Debtors	62,971	-	62,971
Cash at bank	215,066	16,662	231,728
Other net current liabilities	<u>(43,728)</u>	<u>-</u>	<u>(43,728)</u>
	<u>384,456</u>	<u>197,074</u>	<u>581,530</u>

16. Related Party Transactions

International Animal Rescue, of which Alan Knight (Chairperson of BDMLR) is President, provides office space to BDMLR free of charge, and charged £4,800 for bookkeeping costs.

17. Trustees remuneration and expenses

No remuneration or expenses were paid by the charity to any trustee during this year or the previous year.

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF
BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

I report on the financial statements of the charity for the year ended 31st March 2023, which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Victoria Anderson BA (Hons) FCA DChA
Chartered Accountant
Clark Brownscombe
2 St Andrews Place
Lewes East Sussex BN7 1UP

Date: 28th November 2023

BRITISH DIVERS MARINE LIFE RESCUE

England & Wales - Charity number 803438

Accounts

**COMPANY NUMBER: 02467689
CHARITY NUMBER: 803438
(SCOTTISH CHARITY NUMBER SC039304)**

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**TRUSTEES' ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST MARCH 2022



www.bdmlr.org.uk

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

Registered company number: 02467689

Registered charity number: 803438
Scottish charity number SC039304

Trustees: Alan Knight OBE BSc (Hons)
Geoff Hammock
Faye Archell BSc (Hons). Cert Ed
Mark Stevens
Gavin Parsons
Martin Boon (appointed 28.10.21)

Company Secretary: David Rap (appointed 11.10.22)
Jenny Nicholls (resigned 11.10.22)

Registered Office: Lime House, Regency Close, Uckfield, East
Sussex, TN22 1DS

Principal bankers: The Co-operative Bank plc.
26 Military Road, Chatham, Kent ME4 4JX

Independent examiner: VMR Anderson BA (Hons) FCA DChA
Clark Brownscombe
2 St Andrews Place
Lewes
East Sussex
BN7 1UP

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees submit their annual report and unaudited financial statements for the year ended 31 March 2022.

Structure

The charity is managed by a board of Trustees.

Recruitment of Trustees

The Trustees realise that the selection of new trustees is important and they have recently designed a trustee apprenticeship system. Members of the charity who show exceptional devotion to the aims and objectives of the charity and who are active within the charity are invited to act as charity directors for a year. They do not have voting rights but are eligible to attend all trustee meetings and take a full part in the running of the charity. During their apprentice phase they can fully understand the role they need to play and can get used to the pressures of the position. At the end of the first year the current trustees decide whether the apprentices are eligible to become trustees and if they agree they are offered the position

Organisation & Management

In terms of organisational structure the trustees are responsible for the strategic direction of the charity, governance and charting performance against the budget which is prepared annually. Investment decisions regarding the funds of the trust. The trustees have employed an administration manager to run the charity on a full time basis. The manager books Marine Mammal Medic courses and runs the general administration. The accounts function is donated to the Charity by International Animal Rescue.

Affiliates

Tursiops Trading is the trading company of British Divers Marine Life Rescue; historically, the 'sales goods' and external sales of equipment have been passed through this company. However, due to the low volume, this activity has been conducted by the Charity itself.

Partners

International Animal Rescue donates office space to BDMLR and also provides administrative support.

Risk Management

The trustees have prepared a risk assessment document for the charity. This covers risks regarding data, continuity, succession and liability.

The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory system of internal controls which are also reviewed on a regular basis.

Objectives

BDMLR provides a rescue service for marine wildlife. We rescue many hundreds of seals each year and deliver them to rehabilitation units around the UK. We were the group that tried to rescue the London Whale and we run training courses to train Marine Mammal Medics, which is a nationally recognised course.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Public Benefit

In consideration of The Charities Act 2011 definition of charitable purpose; the trustees of British Divers Marine Life rescue consider that the objectives and activities of the Charity are for the public benefit by supporting the advancement of animal welfare. Activities include:

- Nationwide marine wildlife emergency rescue service
- Provide veterinary care and treatment to marine wildlife
- Public awareness and education of marine wildlife
- Safeguard marine wildlife from harm

Review of activities

BDMLR continues to provide the primary emergency response service for marine mammals in the UK. The network of volunteers and equipment stationed strategically around the country are predominantly the first point of call for the authorities, other NGOs and the general public if a distressed marine mammal is reported. BDMLR will coordinate the rescue and transportation to a secondary care facility, if appropriate. To support the rescue work, BDMLR continues to provide marine mammal medic training to interested parties in the UK and beyond.

Callouts for 2021-22 are up again by 41% on the previous year. Total callouts were 3225 (another record). The rise in callouts is largely driven by rapidly increasing awareness of BDMLR, along with the increasingly frequent severe Atlantic winter storms driven by climate change, and apparently the poor health of the East of England common seal population. We have more medics and a really efficient system for calling them so we are able to get to more animals than before. Also other rescue services such as the RSPCA divert more callouts to us. The focus has shifted to the NE of England and Yorkshire. Our rescue costs have increased accordingly as seals have to be treated in vet surgeries rather than rescue centres which are full. This is reflected in higher vet bills and higher volunteer expenses.

England is by far the busiest region for seals and cetaceans. Wales is still not very well covered by medics and we need to work to resolve this. We have a new team in Caithness region of Scotland and we can expect to see more callouts there as we now have the team to respond to them. A new seal hospital has opened near Thurso which should provide some help.

BDMLR built a new seal hospital in Cornwall during the year and this opened in Sept 2021, in time for the Grey seal season. We have had a very busy year at the seal hospital in Cornwall and there is every indication that it is working as expected. Credit must go to the Cornish team who have manned the hospital with a stream of excellent volunteers.

Marine Mammal Medic courses in both England and Wales started again. The pandemic forced us to produce online video lectures to comply with the pandemic restrictions. This has turned out to be a good thing, as we now have consistent lectures over the whole country. The sales force database has proved its value by allowing the charity to send out renewal reminders automatically by email which has saved expense on postage. We aim to work on the database integrating with the website to remove the need to do so much manual uploading. OceanCare once again supplied a grant for us to employ our own vet for 6 months and we thank them for that. All in all an excellent year. The charity is in good shape and now has reserves to take us through any difficult patches in the future.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Objectives and Activities in Scotland

BDMLR's objective is to provide a marine wildlife rescue service throughout the UK, including Scotland. This includes the training of interested parties as Marine Mammal Medics so that a network of suitably trained volunteers are available around the coast to respond to marine wildlife emergencies.

The emergency marine wildlife response service was available 24 x 7 x 365 throughout the year. The team responded to injured and/or abandoned seals as well as numerous cetacean emergencies.

The structure of the operation in Scotland is that the rescue and training operations are managed by the Scottish National Coordinator (a voluntary post) who reports to the board of trustees. The National and Regional Coordinators liaise between BDMLR and other organisations in Scotland; other NGOs, emergency services, local government departments and other associated parties.

Scottish activities are supported by the administrative office and emergency response phone line in Uckfield, East Sussex.

Income from Scottish activities amounted to £28,670, plus grants were received of £33,889 for new assets.

Specific costs separately identifiable to the Scottish operation were £26,998, and there was capital expenditure during the year of £32,783 (using the grants received).

Future plans

The Trustees intend to continue running Marine Mammal Medic courses and training the Coastguard, Fire service and the general public. The intention is to provide a more efficient service in the future with good coverage over all of the UK. The impact of the COVID 19 pandemic has been dramatic, However the MMO quickly classified our rescue of marine mammals as essential work and classed us as key personnel. Our insurers agreed to continue our insurance cover with the MMO classification. With the relaxation of the various lockdowns our teams found ways to run MMM courses by limiting them to 20 people. We also recorded the lectures and released them on the internet to avoid lots of people crowding together in a classroom. The course now concentrates on the practical element of the course for the whole day which is held outside, thus reducing the chance of infection. Even though restrictions have now been lifted we need to maintain a system that can switch to working with restrictions at any time as COVID is still with us and may well mutate to a more dangerous strain at any time.

Fundraising

Funds are generated from the running of Marine Mammal Medic courses and subscriptions from qualified medics. We also receive some legacies and grants for our work. Our local fundraising groups have been doing an amazing job at raising funds in local areas which are invested in equipment in that area.

Investments

This year due to a combination of the Pandemic, the cost of living crisis and inflation our investments saw a drop of £20k. We have maintained our ethical investment account but are also reviewing other accounts to invest in.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2022

Financial Performance

The Charity's main source of income is Marine Mammal Medic courses and membership subscriptions. This is reasonably stable year on year, with an increase in subscriptions driven by renewals. The new salesforce database is working well bringing in supporter income, which has increased significantly, and the end of the pandemic restrictions led to a higher number of medic courses. There have also been increases to legacy and grant income during the year, including a grant for a new control van for the Large Whale Disentanglement Team.

Overall, the income in 2021-22 was £449k, a £101k increase on the previous year.

Charitable expenditure increased compared to the previous year at £283k (2021: £232k), and there was a £20k unrealised loss on investments. This resulted in an overall increase to reserves for the year of £146k, leaving a closing reserves fund of £582k (£197k of which is restricted).

Reserves Policy

The Global economy remains precarious, with the hangover from the pandemic and a looming recession. For the UK, the full impact of the pandemic, Brexit, the Ukraine war, energy price increases and inflation remain uncertain. In order to navigate these uncertain times, the charity aims to hold a free reserve of around £350,000. The free reserve held at 31.3.22 is £366,813.

Statement of Trustees' Responsibilities and Corporate Governance

The Trustees are required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources including the net income and expenditure of the period.

In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

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



Signed by Alan Knight - Chairman of Trustees Date 21/12/22

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	2021 £
INCOME					
Incoming resources from generated funds:-					
Donations and Legacies					
- Donations		243,908	116,845	360,753	316,897
- Legacies		40,744	-	40,744	5,000
Investment			-		
- Interest		3	-	3	25
- Dividends		-	-	-	-
Other Trading Activities		47,685	-	47,685	25,975
Other		<u>12</u>	<u>-</u>	<u>12</u>	<u>-</u>
Total		<u>332,352</u>	<u>116,845</u>	<u>449,197</u>	<u>347,897</u>
EXPENDITURE					
Charitable Activities					
Raising Funds		219,277	24,780	244,057	188,996
- Fundraising Costs		4,578	-	4,578	42,680
Other		<u>34,782</u>	<u>-</u>	<u>34,782</u>	<u>905</u>
Total	3	<u>258,637</u>	<u>24,780</u>	<u>283,417</u>	<u>232,581</u>
Net incoming resources before other recognised gains and losses					
		73,715	92,065	165,780	115,316
Net Loss on investment assets					
		<u>(19,521)</u>	<u>-</u>	<u>(19,521)</u>	<u>-</u>
Net income/(expenditure)					
		54,194	92,065	146,259	115,316
Transfer between funds					
		(8,997)	8,997	-	-
Fund balances at 1st April 2021					
		<u>339,259</u>	<u>96,012</u>	<u>435,271</u>	<u>319,955</u>
Fund balances at 31st March 2022					
		<u>384,456</u>	<u>197,074</u>	<u>581,530</u>	<u>435,271</u>

The detailed 2021 comparative statement of financial activities is reported in note 2.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

INCOME ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	2022 £	2021 £
TURNOVER		449,182	347,872
Campaign costs, fundraising, administration and general expenses		<u>283,417</u>	<u>232,581</u>
OPERATING SURPLUS	4	165,765	115,291
Interest receivable and income from investments		<u>15</u>	<u>25</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>165,780</u>	<u>115,316</u>

All amounts relate to continuing activities.

STATEMENT OF COMPREHENSIVE INCOME

	2022 £	2021 £
Surplus for the year	165,780	115,316
Unrealised (losses) on revaluation of investments	<u>(19,521)</u>	<u>-</u>
Total recognised gains for the year	<u>146,259</u>	<u>115,316</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)
COMPANY NUMBER: 02467689**

BALANCE SHEET

AS AT 31ST MARCH 2022

	Notes	£	2022 £	2021 £
FIXED ASSETS				
Tangible assets	6		198,055	18,765
Investments			<u>124,727</u>	<u>144,956</u>
			322,782	163,721
CURRENT ASSETS				
Stock	7	7,777		13,665
Debtors	8	62,971		26,502
Cash at bank and in hand		<u>231,728</u>		<u>252,808</u>
		302,476		292,975
Creditors: Amounts falling due within one year	9	<u>(43,728)</u>		<u>(21,425)</u>
NET CURRENT ASSETS			<u>258,748</u>	<u>271,550</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>581,530</u>	<u>435,271</u>
THE FUNDS OF THE CHARITY				
Restricted funds	12		197,074	96,012
Unrestricted funds	13		<u>384,456</u>	<u>339,259</u>
			<u>581,530</u>	<u>435,271</u>

The company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements in accordance with Section 476 of the Companies Act 2006.

The trustees confirm that they are responsible for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006,
- b) and preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its results for the 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 company.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 21/12/22



A Knight – Trustee

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

1. Accounting policies

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1 January 2015), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. British Divers Marine life rescue meets the definition of a public entity under FRS 102.

b) Income

Gifts and donations are recognised as they are receivable.

Income from legacies is recognised at the earliest point at which the amounts become certain.

c) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

The main categories of expenditure are:-

- a) Charitable activities are the costs of the campaigns and related overheads.
- b) Costs of generating funds are fundraising costs and investment management fees.
- c) Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- d) Support costs are allocated over the above categories on the basis of staff time spent on each activity.

d) Pension Scheme Arrangements

The Charity makes contributions to a small self-administered pension scheme which operates on a defined contribution basis to provide employees retirement and death benefits. Regular contributions are recognised on an accruals basis and special contributions are recognised in the period in which they occur.

e) Fixed assets

Fixed assets are depreciated over their expected useful lives at the following annual rates:

Property (Seal Hospital build)	5%	Straight line
Boats & Equipment	33%	Reducing balance
Fixtures, Fittings & Equipment	33%	Reducing balance
Vehicles	33%	Reducing balance

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

f) Fund accounting

The charity maintains various funds in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (2015)'. These funds, which require separate disclosures, are as follows:

Unrestricted Funds. These are general funds of the charity and are expendable at the discretion of the Trustees in the furtherance of the charitable objectives. The main sources of general funds are donations arising from appeals, grants from trusts and investment income. The main applications of general funds are campaign costs, fundraising costs and related overhead costs.

Restricted Funds. These are funds which are subject to specific objects declared by the donor or which are raised by appeal for a specific purpose. These funds are expendable by the Trustees in furtherance of the specific object for which they were given unless the donor later agrees that they can be applied for a general purpose. Due to the nature of these funds they are accounted for separately from the general funds of the charity.

2. Comparative Statement of Financial Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
INCOME FROM			
Donations	208,072	108,825	316,897
Legacies	5,000	-	5,000
Investment income			
- Interest	25	-	25
Other trading activities	<u>25,975</u>	<u>-</u>	<u>25,975</u>
TOTAL	<u>239,072</u>	<u>108,825</u>	<u>347,897</u>
EXPENDITURE ON			
Charitable activities	168,372	20,624	188,996
Raising funds			
- Fundraising costs	42,680	-	42,680
- Investment managers fees	<u>905</u>	<u>-</u>	<u>905</u>
TOTAL	<u>211,957</u>	<u>20,624</u>	<u>232,581</u>
NET INCOME	27,115	88,201	115,316
Fund balances at 1st April 2020	<u>312,144</u>	<u>7,811</u>	<u>319,955</u>
Fund balances at 31st March 2021	<u>339,259</u>	<u>96,012</u>	<u>435,271</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
Charitable Activities				
Campaign costs	236,923	24,780	261,703	213,595
Support costs	<u>21,714</u>	<u>-</u>	<u>21,714</u>	<u>18,986</u>
Total resources expended	<u>258,637</u>	<u>24,780</u>	<u>283,417</u>	<u>232,581</u>

4. Operating Surplus

The operating surplus is stated after charging:-

	2022	2021
	£	£

Administration expenses including:-

Depreciation	<u>17,199</u>	<u>9,242</u>
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5. Staff Costs

	2022	2021
	£	£
Wages and salaries	64,998	63,377
Social security costs	1,067	1,138
Pension costs	<u>2,133</u>	<u>1,499</u>
	<u>68,198</u>	<u>66,014</u>

No employees received remuneration of more than £60,000 in 2021/22 (2021: none).

The number of staff to whom retirement benefits are accruing under money purchase schemes is three (2021: three).

The average number of employees during the year was three (2021: three).

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

6. Tangible Fixed Assets

	Property	Boats & Equipment	Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At 1st April 2021	-	141,882	12,893	29,443	184,218
Additions	127,699	29,317	32,783	6,690	196,489
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2022	<u>127,699</u>	<u>171,199</u>	<u>45,676</u>	<u>36,133</u>	<u>380,707</u>
Depreciation					
At 1st April 2021	-	126,386	10,085	28,983	165,453
Charge for the year	2,660	10,109	2,989	1,440	17,199
On disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2022	<u>2,660</u>	<u>135,495</u>	<u>13,074</u>	<u>30,423</u>	<u>182,652</u>
Net Book Value					
At 31st March 2022	<u>125,039</u>	<u>34,704</u>	<u>32,602</u>	<u>5,710</u>	<u>198,055</u>
At 31st March 2021	<u><u>-</u></u>	<u>15,496</u>	<u>2,808</u>	<u>461</u>	<u>18,765</u>

7. Stock

	2022	2021
	£	£
Stock	<u>7,777</u>	<u>13,665</u>

8. Debtors

	2022	2021
	£	£
Trade debtors	26,138	350
Prepayments	20,807	14,650
Other debtors	<u>16,026</u>	<u>11,502</u>
	<u>62,971</u>	<u>26,502</u>

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	16,255	5,089
Other taxes and social security	1,571	1,087
Accruals and deferred income	<u>25,902</u>	<u>15,249</u>
	<u>43,728</u>	<u>21,425</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

10. Tursiops Trading Limited

The Charity holds 100% of the issued share capital of Tursiops Trading Limited (100 ordinary £1 shares). In FY 2022, the company was not trading. A summary of the accounts are set out below.

	2022	2021
	£	£
The assets and liabilities of the subsidiary were:		
Assets	98	98
Liabilities	<u>-</u>	<u>-</u>
	98	98
Aggregate share capital and reserves	98	98

Consolidated financial statements have not been prepared for the Group on the grounds that the subsidiary is not material and the costs of preparing Group financial statements outweigh the benefits arising from them.

11. Share Capital

The company is limited by guarantee having no share capital and members having a liability not exceeding £10 each.

12. Restricted Funds

	At 1st April 2021	Incoming Resources	Outgoing Resources	Transfers Between Funds	At 31st March 2022
	£	£	£	£	£
Rescue Training and Equipment and PR	10,692	63,441	(17,736)	(2,750)	53,647
New Seal Hospital (incl. its equipment)	<u>85,320</u>	<u>53,404</u>	<u>(7,044)</u>	<u>11,747</u>	<u>143,427</u>
	<u>96,012</u>	<u>116,845</u>	<u>(24,780)</u>	<u>8,997</u>	<u>197,074</u>

Specific donations were secured to fund equipment, vet support and the new seal hospital. See Note 14 for how the remaining fund balance is held.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

13. Unrestricted Funds

	At 1st April 2021	Incoming resources	Outgoing resources	Unrealised losses on investments	Transfers Between Funds	At 31st March 2022
	£	£	£	£	£	£
General Fund	<u>339,259</u>	<u>332,352</u>	<u>(258,637)</u>	<u>(19,521)</u>	<u>(8,997)</u>	<u>384,456</u>

14. Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	17,643	180,412	198,055
Investments	124,727	-	124,727
Stock	7,777	-	7,777
Debtors	62,971	-	62,971
Cash at bank	215,066	16,662	231,728
Other net current liabilities	<u>(43,728)</u>	<u>-</u>	<u>(43,728)</u>
	<u>384,456</u>	<u>197,074</u>	<u>581,530</u>
 Prior Year			
	Unrestricted £	Restricted £	Total £
Tangible fixed assets	18,765	-	18,765
Investments	144,956	-	144,956
Stock	13,665	-	13,665
Debtors	26,502	-	26,502
Cash at bank	156,796	96,012	252,808
Other net current liabilities	<u>(21,425)</u>	<u>-</u>	<u>(21,425)</u>
	<u>339,259</u>	<u>96,012</u>	<u>435,271</u>

15. Related Party Transactions

International Animal Rescue, of which Alan Knight (Chairperson of BDMLR) is CEO, provides office space to BDMLR free of charge, and charged £2,200 for bookkeeping costs.

16. Trustees remuneration and expenses

No remuneration of expenses were paid by the charity to any Trustee during this year or the previous year.

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF
BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

I report on the financial statements of the charity for the year ended 31st March 2022, which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Victoria Anderson BA (Hons) FCA DChA
Chartered Accountant
Clark Brownscombe
2 St Andrews Place
Lewes East Sussex BN7 1UP

Date: 21st December 2022

BRITISH DIVERS MARINE LIFE RESCUE

England & Wales - Charity number 803438

Accounts

COMPANY NUMBER: 02467689
CHARITY NUMBER: 803438
(SCOTTISH CHARITY NUMBER SC039304)

BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021



www.bdmlr.org.uk

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

Registered company number: 02467689

Registered charity number: 803438
Scottish Charity Number SC039304

Trustees: Alan Knight OBE BSc (Hons)
Geoff Hammock
Faye Archell Bsc(Hons). Cert Ed
Mark Stevens
Gavin Parsons

Registered Office: Lime House, Regency Close, Uckfield, East
Sussex, TN22 1DS

Principal bankers: The Co-operative Bank plc.
26 Military Road, Chatham, Kent ME4 4JX

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees submit their annual report and audited financial statements for the year ended 31 March 2021

Structure

The charity is managed by a board of Trustees.

Recruitment of Trustees

The Trustees realise that the selection of new trustees is important and they have recently designed a trustee apprenticeship system. Members of the charity who show exceptional devotion to the aims and objectives of the charity and who are active within the charity are invited to act as charity directors for a year. They do not have voting rights but are eligible to attend all trustee meetings and take a full part in the running of the charity. During their apprentice phase they can fully understand the role they need to play and can get used to the pressures of the position. At the end of the first year the current trustees decide whether the apprentices are eligible to become trustees and if they agree they are offered the position

Organisation & Management

In terms of organisational structure the trustees are responsible for the strategic direction of the charity, governance and charting performance against the budget which is prepared annually. Investment decisions regarding the funds of the trust. The trustees have employed an administration manager to run the charity on a full time basis. The manager books Marine Mammal Medic courses and runs the general administration. The accounts function is donated to the Charity by International Animal Rescue.

Affiliates

Tursiops Trading is the trading company of British Divers Marine Life Rescue; historically, the 'sales goods' and external sales of equipment have been passed through this company. However, due to the low volume, this activity has been conducted by the Charity itself.

Partners

International Animal Rescue donates office space to BDMLR and also provides administrative support.

Risk Management

The trustees have prepared a risk assessment document for the charity. This covers risks regarding data, continuity, succession and liability.

The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory system of internal controls which are also reviewed on a regular basis.

Objectives

BDMLR provides a rescue service for marine wildlife. We rescue many hundreds of seals each year and deliver them to rehabilitation units around the UK. We were the group that tried to rescue the London Whale and we run training courses to train Marine Mammal Medics which is a nationally recognised course.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Public Benefit

In consideration of The Charities Act 2011 definition of charitable purpose; the trustees of British Divers Marine Life rescue consider that the objectives and activities of the Charity are for the public benefit by supporting the advancement of animal welfare. Activities include:

- Nationwide marine wildlife emergency rescue service
- Provide veterinary care and treatment to marine wildlife
- Public awareness and education of marine wildlife
- Safeguard marine wildlife from harm

Review of activities

BDMLR continues to provide the primary emergency response service for marine mammals in the UK. The network of volunteers and equipment stationed strategically around the country are predominantly the first point of call for the authorities, other NGOs and the general public if a distressed marine mammal is reported. BDMLR will coordinate the rescue and transportation to a secondary care facility, if appropriate. To support the rescue work, BDMLR continues to provide marine mammal medic training to interested parties in the UK and beyond.

Callouts for 2020-21 are up again by 20% on the previous year. Total callouts were 2287 (another record). The rise in callouts is largely driven by rapidly increasing awareness of BDMLR, along with the increasingly frequent severe Atlantic winter storms driven by climate change, and apparently the poor health of the East of England common seal population. We have more medics and a really efficient system for calling them so we are able to get to more animals than before. Also other rescue services such as the RSPCA divert more callouts to us. The focus has shifted to the NE of England and Yorkshire. Our rescue costs have increased accordingly as seals have to be treated in vet surgeries rather than rescue centres who are full. This is reflected in higher vet bills and higher volunteer expenses.

England is by far the busiest region for seals and cetaceans. Wales is still not very well covered by medics and we need to work to resolve this. We have a new team in Caithness region of Scotland and we can expect to see more callouts there as we now have the team to respond to them. We are pleased to see that the pressure on the SW has reduced. This is part due to the Sealife Trust who now run the Gweek seal hospital have taken on more staff and built more emergency pools.

BDMLR is raising funds to build a new seal hospital in Cornwall during 2021. The cost of this will be approximately £150,000, to date we have raised over £88k. Credit must go to the Cornish teams that are raising these funds and project managing the construction. Also in 2021 a new website was completed and released onto the internet. This included a shop which allowed booking of medic courses. It also allowed expansion of the sale of goods to be offered online.

Marine Mammal Medic courses in both England and Wales have been hit by the pandemic as we could not run them, however we had increases with Supporter renewals. The sales force database has proved its value by allowing the charity to send out renewal reminders automatically by email which has saved expense on postage. We aim to work on the database integrating with the website to remove the need to do so much manual uploading. OceanCare once again supplied a grant for us to employ our own vet for 6 months and we thank them for that.

All in all an excellent year. The charity is in good shape and has achieved two of its goals in 2020-2021 and now has reserves to take us through any difficult patches in the future.

Objectives and Activities in Scotland

BDMLR's objective is to provide a marine wildlife rescue service throughout the UK, including Scotland. This includes the training of interested parties as Marine Mammal Medics so that a network of suitably trained volunteers are available around the coast to respond to marine wildlife emergencies.

The emergency marine wildlife response service was available 24 x 7 x 365 throughout the year. The team responded to injured and/or abandoned seals as well as numerous cetacean emergencies.

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The structure of the operation in Scotland is that the rescue and training operations are managed by the Scottish National Coordinator (a voluntary post) who reports to the board of trustees. Beneath the National Coordinator are Scottish Regional Coordinators (voluntary roles) who each manage a team of trained volunteer marine mammal medics for their area. The National and Regional Coordinators liaise between BDMLR and other organisations in Scotland; other NGOs, emergency services, local government departments and other associated parties.

Scottish activities are supported by the administrative office and emergency response phone line in Uckfield, East Sussex.

Income from Scottish activities amounted to £13,235.

Specific costs separately identifiable to the Scottish operation were approximately £14,552

Future plans

The Trustees intend to continue running Marine Mammal Medic courses and training the RSPCA, Coastguard, Fire service and the general public. The intention is to provide a more efficient service in the future with good coverage over all of the UK. The impact of the COVID 19 pandemic has been dramatic, However the MMO quickly classified our rescue of marine mammals as essential work and classed us as key personnel . Our insurers agreed to continue our insurance cover with the MMO classification. With the relaxation of the various lockdowns our teams found ways to run MMM courses by limiting them to 20 people. We also recorded the lectures and released them on the internet to avoid lots of people crowding together in a classroom. The course now concentrates on the practical element of the course for the whole day which is held outside thus reducing the chance of infection.

Fundraising

Funds are generated from the running of Marine Mammal Medic courses and subscriptions from qualified medics. Our local fundraising groups have been doing an amazing job at raising funds in local areas which are invested in equipment in that area.

Investments

This year the investments were held in cash so remained the same.

Financial Performance

The Charity's main source of income is Marine Mammal Medic courses and membership subscriptions. This is reasonably stable year on year with an increase in subscriptions driven by renewals. However, this year has been challenging due to the pandemic and not being able to run the courses. The fundraising has increased significantly during the year due to the New Seal hospital which has meant the income has actually increased from the previous year.

Overall, the income in 2020-21 was £348K a £24k increase on the previous year.

Charitable expenditure decreased compared to the previous year at £232k (2020: £257k). Overall, this resulted in an overall increase in reserves of for the year of £115k leaving a closing reserves fund of £435k (£96k of which is restricted).

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Statement of Trustees' Responsibilities and Corporate Governance

The Trustees are required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources including the net income and expenditure of the period.

In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

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

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

Signed by:

Date: November 8th 2021



Alan Knight - Chairperson

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2021

	Note	Unrestricted Funds 2021	Restricted Funds 2021	2021	2020
	s	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:-					
Donations and Legacies					
- Donations		208,072	108,825	316,897	216,721
- Legacies		5,000		5,000	10,412
Investment					
- Interest		25		25	520
- Dividends		-		-	-
Other Trading Activities		25,975		25,975	113,816
				-	-
Total incoming resources		<u>239,072</u>	<u>108,825</u>	<u>347,897</u>	<u>341,469</u>
EXPENDITURE					
Charitable Activities		(168,372)	(20,624)	(188,996)	(185,292)
Raising Funds					
- Fundraising Costs		(42,680)		(42,680)	(71,853)
-Investment Managers Fee		(905)		(905)	(739)
Total Expenditure	2	<u>(211,957)</u>	<u>(20,624)</u>	<u>(232,581)</u>	<u>(257,884)</u>
Net (outgoing)/incoming resources before other recognised gains and losses		27,115	88,201	115,316	83,585
Net Loss on investment assets					
Net movement in funds		27,115	88,201	115,316	83,585
Fund balances at 1st April 2020		<u>312,144</u>	<u>7,811</u>	<u>319,955</u>	<u>236,370</u>
Fund balances at 31st March 2021		<u>339,259</u>	<u>96,012</u>	<u>435,271</u>	<u>319,955</u>

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

INCOME ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	2021 £	2020 £
TURNOVER		347,872	340,949
Campaign costs, fundraising, administration And general expenses		<u>232,581</u>	<u>257,884</u>
OPERATING SUPPLIES		115,291	83,065
Interest receivable and income from investments		25	520
SURPLUS FOR THE FINANCIAL YEAR		<u>115,316</u>	<u>83,585</u>

STATEMENT OF COMPREHENSIVE INCOME

	2021	2020
Surplus for the year	115,316	83,585
Unrealised (losses)/profits on revaluation of investments		
Total recognised (losses)/gains for the year	<u>115,316</u>	83,585

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

BALANCE SHEET

AS AT 31ST MARCH 2021

	Notes	£	2021 £	2020 £
FIXED ASSETS				
Tangible assets	5		18,765	18,479
Investments			144,956	95,835
CURRENT ASSETS				
Stock	6	13,665		14,804
Debtors	7	26,502		36,057
Cash at bank and in hand		252,808		194,231
		292,975		245,092
CURRENT LIABILITIES				
Creditors: Amounts falling due within one year	8		21,425	39,454
NET CURRENT ASSETS				
			271,550	205,638
TOTAL ASSETS				
LESS CURRENT LIABILITIES				
INCOME FUND				
Restricted funds	11		96,012	7,811
Unrestricted funds	12		339,259	312,144
			435,271	319,955

Approved by the trustees on November 8th 2021



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A Knight – Trustee

**BRITISH DIVERS MARINE LIFE RESCUE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. Accounting policies

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1 January 2015), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. British Divers Marine life rescue meets the definition of a public entity under FRS 102.

b) Income

Gifts and donations are recognised as they are receivable.

Income from legacies is recognised at the earliest point at which the amounts become certain.

c) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

The main categories of expenditure are:-

- a) Charitable activities are the costs of the campaigns and related overheads.
- b) Costs of generating funds are fundraising costs and investment management fees.
- c) Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- d) Support costs are allocated over the above categories on the basis of staff time spent on each activity.

d) Pension Scheme Arrangements

The Charity makes contributions to a small self-administered pension scheme which operates on a defined contribution basis to provide employees retirement and death benefits. Regular contributions are recognised on an accruals basis and special contributions are recognised in the period in which they occur.

e) Fixed assets

Fixed assets are depreciated over their expected useful lives at the following annual rates:

Boats & Equipment	33%	Reducing balance
Fixtures, Fittings & Equipment	33%	Reducing balance
Vehicles	33%	Reducing balance

f) Fund accounting

The charity maintains various funds in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (2015)'. These funds, which require separate disclosures, are as follows:

**BRITISH DIVERS MARINE LIFE RESCUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

Unrestricted Funds. These are general funds of the charity and are expendable at the discretion of the Trustees in the furtherance of the charitable objectives. The main sources of general funds are donations arising from appeals, grants from trusts and investment income. The main applications of general funds are campaign costs, fundraising costs and related overhead costs.

Restricted Funds. These are funds which are subject to specific objects declared by the donor or which are raised by appeal for a specific purpose. These funds are expendable by the Trustees in furtherance of the specific object for which they were given unless the donor later agrees that they can be applied for a general purpose. Due to the nature of these funds they are accounted for separately from the general funds of the charity.

2. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
Charitable Activities				
Campaign costs	192,971	20,624	213,595	240,377
Support costs	18,986		18,986	17,507
Total Resources expended	<u>211,957</u>	<u>20,624</u>	<u>232,581</u>	257,884

3. Operating (Deficit)/Surplus

The operating (deficit)/surplus is stated after charging:-	2021 £	2020 £
Administration expenses including:-		
Depreciation	9,242	9,102

4. Staff Costs

	2021 £	2020 £
Wages and salaries	63,377	65,274
Social security costs	1,138	1,648
Pension costs	<u>1,499</u>	<u>1,467</u>
	<u>66,014</u>	<u>68,389</u>

No employees received remuneration of more than £60,000 in 2020/21

The number of staff to whom retirement benefits are accruing under money purchase schemes is three.

The average number of employees during the year was three.

**BRITISH DIVERS MARINE LIFE RESCUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

5. Tangible Fixed Assets

	Boats & Equipment £	Vehicles £	Fixtures & Fittings £	Total £
Cost				
At 1st April 2020	134,178	11,069	29,443	174,690
Additions	7,704	1,824	-	9,528
Disposals	-	-	-	-
At 31st March 2021	<u>141,882</u>	<u>12,893</u>	<u>29,443</u>	<u>184,218</u>
Depreciation				
At 1st April 2020	118,753	8,702	28,756	156,211
Charge for the year	7,632	1,383	227	9,242
On disposals	-	-	-	-
At 31st March 2021	<u>126,386</u>	<u>10,085</u>	<u>28,983</u>	<u>165,453</u>
Net Book Value				
At 31st March 2021	<u>15,496</u>	<u>2,808</u>	<u>461</u>	<u>18,765</u>
At 31st March 2020	<u>15,454</u>	<u>2,367</u>	<u>687</u>	<u>18,479</u>

6. Stock

	2021 £	2020 £
Stock	13,665	14,804

7. Debtors

	2021 £	2020 £
Trade Debtors	350	0
Prepayments	14,650	12,775
Reimbursement	-	-
Other Debtor	11,502	23,282
	<u>26,502</u>	<u>36,057</u>

8. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,089	4,793
Other creditors	15,249	33,523
Other taxes and social security costs	1,087	1,138
	<u>21,425</u>	<u>39,454</u>

**BRITISH DIVERS MARINE LIFE RESCUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

9. Tursiops Trading Limited

The Charity holds 100% of the issued share capital of Tursiops Trading Limited (100 ordinary £1 shares). In FY2021, the company was not trading. A summary of the accounts are set out below.

	2021 £	2020 £
The assets and liabilities of the subsidiary were:		
Assets	98	98
Liabilities	<u>-</u>	<u>-</u>
	<u>98</u>	<u>98</u>
Aggregate share capital and reserves	<u>98</u>	<u>98</u>

Consolidated financial statements have not been prepared for the Group on the grounds that the subsidiary is not material and the costs of preparing Group financial statements outweigh the benefits arising from them.

10. Share Capital

The company is limited by guarantee having no share capital and members having a liability not exceeding £10 each.

11. Restricted Funds

	At 1st April 2020 £	Incoming Resources £	Outgoing Resources £	At 31st March 2021 £
Rescue Training and Equipment and PR	7,811	20,386	(17,505)	10,692
New seal Centre	0	88,439	(3,119)	85,320
	<u>7,811</u>	<u>108,825</u>	<u>(20,624)</u>	<u>96,012</u>

Specific donations were secured to fund equipment, Vet Support and a New Seal Hospital. These funds were held at the end of the year, leaving a balance of £96,012 at the year end

**BRITISH DIVERS MARINE LIFE RESCUE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

12. Unrestricted Funds

	At 1st April 2020	Incoming resources	Outgoing resources	Unrealised and realised losses	At 31st March 2021
	£	£	£	£	£
General Fund	<u>312,144</u>	<u>239,072</u>	<u>(211,957)</u>	=	<u>339,259</u>

13. Related Party Transactions

International Animal Rescue, of which Alan Knight (Chairperson of BDMLR) is CEO, provides office space and administrative support to BDMLR at no charge

14. Trustees remuneration and expenses

No remuneration or expenses were paid by the charity to any Trustee during this year or the previous year.

**BRITISH DIVERS MARINE LIFE RESCUE
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**APPENDIX 1
FOR THE YEAR ENDED 31ST MARCH 2021**

Appendix 1: Independent Examination

Report to the Trustees of British Divers Marine Life Rescue, Charity Number 803438, on the accounts for the year ended March 31, 2021 set out on pages 8 -15.

Respective responsibilities of trustees and examiner

The charity's trustees 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement


My examination was carried out in accordance with 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 the 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 statement 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Signed:

	Date: 18/11/2021
Name: Gavin Bruce ACMA	

Name: