

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
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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.

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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.

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**REPORT OF THE TRUSTEES
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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
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**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.

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Signed by:

Date: November 8th 2021



Alan Knight - Chairperson

**BRITISH DIVERS MARINE LIFE RESCUE
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STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2021

	Note s	Unrestricted Funds 2021 £	Restricted Funds 2021 £	2021 £	2020 £
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
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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
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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			435,271	319,952
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
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**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:

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**NOTES TO THE FINANCIAL STATEMENTS
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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

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**NOTES TO THE FINANCIAL STATEMENTS
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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: