

MERSEY GATEWAY ENVIRONMENTAL TRUST

England & Wales · Charity number 1138743

Details

Status	Registered
Legal form	Charitable company
Company number	07379879
Registered	2010-11-01
Register	View on the Charity Commission register

Contact

Address	9 Howard Court Manor Park WA7 1SJ
Phone	01515118532
Email	andrea.drewitt@mget.org.uk
Website	http://www.mget.org.uk/

Activities

Objects: 4. THE CHARITY'S OBJECTS (THE OBJECTS) ARE TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT OF THE UPPER MERSEY ESTUARY AND RELATED AREAS AND FOR THE AVOIDANCE OF DOUBT (AND WITHOUT PREJUDICE TO THE GENERALITY OF THE ABOVE) SHALL INCLUDE THE FOLLOWING:4(1)(A) TO PROMOTE SALTMARSH MANAGEMENT FOR NATURE CONSERVATION PURPOSES, INCLUDING GRASSLAND MANAGEMENT BY LIVESTOCK GRAZING AND CUTTING, POOL AND CREEK MANAGEMENT AND ANNUAL MAINTENANCE WORK4(1)(B) TO ASSIST IN THE IMPLEMENTATION OF THE MERSEY GATEWAY BIODIVERSITY MANAGEMENT PLAN4(1)(C) TO MANAGE LAND AS A LOCAL NATURE RESERVE4(1)(D) TO MONITOR FISH MOVEMENTS 4(1)(E) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE BIODIVERSITY OF THE UPPER MERSEY ESTUARY4(1)(F) TO PROMOTE, ORGANISE AND ENCOURAGE STUDY AND RESEARCH FOR THE ADVANCEMENT OF KNOWLEDGE OF BIODIVERSITY IN THE UPPER MERSEY ESTUARY.4(1)(G) TO BECOME A GRANT MAKING BODY TO OTHER CHARITABLE ORGANISATIONS4(2) IN THESE OBJECTS THE -ÇÿUPPER MERSEY ESTUARY-ÇÖ MEANS THAT PART OF THE RIVER MERSEY FROM THE AETHELFREDA RAILWAY BRIDGE AT RUNCORN GAP TO ITS TIDAL LIMIT AT HOWLEY WEIR IN WARRINGTON INCLUDING THE AREA UP TO THE MEAN HIGH WATER MARK OF THE RIVER.4(3) IN THESE OBJECTS -ÇÿRELATED AREAS-ÇÖ MEAN THE FLOOD PLAIN ABOVE THE MEAN HIGH WATER MARK OF THE RIVER MERSEY WHICH IS ASSOCIATED WITH THE UPPER MERSEY ESTUARY TOGETHER WITH ASSOCIATED (BUT NOT NECESSARILY CONTIGUOUS OR ADJACENT) ESTUARINE HABITATS OF KNOWN NATURE CONSERVATION VALUE INCLUDING SALTMARSH, REEDBED AND OPEN WATER AND OTHER WATERCOURSES.

Activities: The MGET has been set up to monitor and manage the environmental disciplines associated with the Mersey Gateway Project. The Trust vision is to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment of the Upper Mersey Estuary and related areas. This includes the ability for the Trust to bid for additional resources.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE UPPER MERSEY ESTUARY
- Halton
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£217,938	£167,972	-	-
2024-03-31	£251,987	£200,233	-	-
2023-03-31	£291,742	£302,399	-	-
2022-03-31	£341,819	£319,631	-	-
2021-03-31	£306,761	£367,831	-	-

Trustees

Name	Role	Appointed
LIZ NEWTON	Chair	
Andrew Darron		2023-02-01
David Boyer		2022-08-03
David Inman		2019-05-08
EUAN HALL		2023-02-01
PROFESSOR DAVID NORMAN		
Paul Nolan		2025-05-16
Susan Bentley		2019-05-08

MERSEY GATEWAY ENVIRONMENTAL TRUST

England & Wales - Charity number 1138743

Accounts

Mersey Gateway Environmental Trust

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by the Greater Merseyside Community Accountancy Service

Introduction

During the last financial year, MGET has continued to provide the services agreed in the Environmental Services Contract (ESC), in addition to the charitable objectives delivered within MGET remit. MGET has proven its stability and eagerness to proceed with its charitable objectives, and has had positive outcomes of several funding applications and partner projects. There have been no changes to the Board of Trustees during the reporting period. The Trust continues to employ three members of staff, who work in a hybrid model, i.e. home and office. Finances remained positive and MGET achieved its core aims for the year.

Activities

Governance of MGET

The Board of Trustees met regularly every quarter. The meetings were preferred face-to-face meetings with the option to join online via Teams. All meetings were attended well. Cllr Stef Nelson continued to represent Halton Borough Council on the Board. David Boyer continued to represent Warrington on the Board. Staff include the Chief Exec, the Biodiversity Manager and the Conservation Officer. All staff members worked part-time from September 2024 onwards.

The Chief Exec has worked on renewing the Environmental Services Contract with Mersey Gateway Crossings Board and Halton Borough Council throughout the year (signature fell within the next reporting period). The agreed work enables MGET to fulfill its monitoring obligations as well as opportunities to add value to the Mersey Estuary through continued on the ground management for nature conservation.

Environmental Monitoring

MGET has continued with the Environmental Services Contract 2.0, working with Anser Ecology Ltd to gather data in and around the estuary. This was the second year of the 5-year environmental monitoring contract. The programme of works set for birds, vegetation and a wealth of new knowledge on the invertebrate life on the saltmarsh with several newly recorded species for the area. Reports of year 2 of monitoring are available for the monitoring period. The scope of works of the monitoring contract for year 3 includes bird surveys (breeding and wintering) as well as a NVC survey on the saltmarshes and invertebrate survey on the marshes.

In addition to the Environmental Services Contract 2.0, continued efforts were made to complement the terrestrial data set of the monitoring data with aquatic ecology monitoring in the Mersey estuary. This included eDNA surveys, hydroacoustic surveys, and plankton surveys. More details in the Living Lab section. At all stages input from stakeholders such as universities, regulatory agencies as well as other charities was sought to maximise success and reduce errors.

Saltmarsh management – Astmoor

The saltmarsh remains a focus point of MGET work. Supported by the environmental monitoring element of the ESC, as well as the Living Laboratory element, MGET staff are designing an evidence-based approach for interventions that support and improve habitat conditions on the marsh. This includes an understanding of water retention, condition of the creek network, erosion/accretion events, as well as reed bed development. Regular data has also been generated through the Natural England Species Recovery Project that provided habitat improvement works for ground-nesting birds on the marsh. No activities have been carried out under the ESC in the reporting period. See projects for externally funded saltmarsh project.

Saltmarsh management – Widnes Warth

The saltmarsh remains a focus point of MGET work. Supported by the environmental monitoring element of the ESC, as well as the Living Laboratory element, MGET staff are designing an evidence-based approach for interventions that support and improve habitat conditions on the marsh. This includes an understanding of water retention, condition of the creek network, erosion/accretion events, as well as reed bed development. Regular data has also been generated through the Natural England Species Recovery Project that provided habitat improvement works for ground-nesting birds on the marsh. No activities have been carried out under the ESC in the reporting period. See projects for externally funded saltmarsh project.

Mersey Gateway Environmental Trust

Trustees' report continued

Wigg Island
MGET continued to engage in Wigg Island Phase 2 habitat works. MGET cleared the foot path leading to the top of the Phase 2 compound. The site remains closed to the public. Native wildflower seeds were sown on the slope of Phase 2 compound. Limited success is expected this year due to addition of top soil to the existing low nutrient conditions on site. More work is expected to follow in 2025/26.
MGET have been supporting habitat management for willow tits, a project run by Lancashire Wildlife Trust and The Conservation Volunteers. Rides have been created through Phase 2, creating a corridor which is aimed to help a landscape wide willow tit corridor towards Sale Park (Manchester). Willow tit recording training was attended by the Conservation Officer and carried out in early spring.
Using cameras and acoustic monitoring equipment, we gathered data from different areas of Wigg Island. This included birds and mammals. The data will be part of a Zooniverse project, a virtual community project to analyse present species.

Living Laboratory

MGET continued to provide a platform for estuary/Mersey related research interests through the Biodiversity and Research Board, which continued to meet twice a year. There are currently 25 members on the Research Board, representing local universities, statutory organisations, and eNGOs.

Following the removal of the fish pass camera at Woolston Weir in 2019/20, MGET engaged with Safford University to look at innovative methods to monitor migratory species in the river Mersey. This was initiated under the first ESC contract as a PhD project. PhD student, Jake Jackman (University of Safford), continued his research on an eDNA approach for monitoring migratory fish in the river Mersey. A first research paper has been submitted for publication. The submission of the complete work is expected in late spring 2025.

Another aquatic ecology project is underway looking at surveying the Mersey estuary using hydroacoustic equipment. This project is on-going.
In addition to the above mentioned projects, projects included, the development of a lab-on-a-chip device for a non-native invasive species and a UK protective species, plankton assemblage of the Mersey, bioacoustics surveys, a feasibility study for Mersey seagrass, as well as carbon storage of saltmarshes. A total of 8 projects were carried out over the reporting period (finished and on-going).
MGET has been actively contributing to research funding applications with several universities, aiming to bring international research into the Mersey estuary. One application was successful with Safford University to facilitate work between academia and policy makers to drive forward innovation, based on the MGELiving Lab concept.

MGEL has continued to participate in lectures and field visits to the estuary for students, as well as offering research project on undergraduate and graduate levels.
A student project with Manchester Metropolitan University has seen a student capturing the seasonality and atmosphere of the Mersey estuary over 12 months. Through this project MGEL have improved the data base of photos to use as an engagement tool. The student has been asked to continue to work with MGEL in the future.
MGEL staff attended the annual conference of the Institute for Fisheries Management to present the work of the charity. This was met with high interest and valuable connections were made across the estuarine and nature recovery sector.

Stakeholders

MGEL continued to be an active stakeholder in the Mersey Estuary over the reporting period through active engagement with the Lower Mersey Catchment Partnership, Weaver-Goway Catchment Partnership, Mersey Estuary Conservation Group, MGEL's Research Board and other individual stakeholders such as the Mersey Tidal Power Project, Universities, and landowners in the estuary. MGEL retains its role in feeding into the programme concerns about adverse environmental impacts that arise from the O&M phase of the Mersey Gateway bridge.
MGEL were also active in the regional nature recovery engagement, providing a contact for the Mersey for the Nature North Estuary and Coast portfolio.
MGEL were proud to receive a Certificate of Commendation from Peel Ports Marine Award for our improvement of the natural environment and community engagement.

Mersey Gateway Environmental Trust

Trustees' report continued

Community Engagement
MGET currently has 2 active volunteers. However, interest in projects is growing and opportunities to engage with more volunteers are being sought, e.g. through the citizen science programme to monitor the aquatic environment.
Two public engagement sessions to highlight the plankton and fish diversity of the Mersey were run in summer 2024 with Fiddlers Ferry Sailing Club.

MGET has continued to use social media platforms to engage community interest. The engagement has been unprecedented. This has been a success story of the reporting period, with more and more people hearing about MGET's work. New milestones have been set for the new year.

MGET have put community engagement as one the core topics for the reporting period, with several successes: MGET has re-launched its newsletter. The first newsletter was sent out to over 50 people in February 2025. The new format includes contributions from the local community, local wildlife information and upcoming events.

MGET took part in the City Nature Challenge in April 2024 at Spike Island, the Insect Week in June 2024, as well as the Big Butterfly Count in July 2024.

MGET staff have delivered 17 talks and events to a variety of audiences and continue to build on that work in the coming years.

Projects
MGET had a number of (partially) externally funded project during the reporting period.
Species Recovery Fund: MGET was awarded a grant from Natural England's Species Recovery Programme for capital spending on habitat improvements of ground nesting birds (skylark, lapwing, shingle breeders, e.g. terns, oystercatchers) on the marshes at Widnes Warth and Astmoor, as well as a site managed by The Conservation Volunteers are Port Sunlight River Park. Work started in autumn 2023 to create skylark plots and a lapwing scrape on Astmoor marsh. The work continued in autumn/winter 2024/25. To secure the longevity of the project, MGET have engaged with local businesses to provide plant and staff resources to continue management interventions.

Aquatic environments: MGET carried on the plankton project from the previous reporting period, with regular plankton surveys along the estuary. MGET also started hydroacoustic surveys of the river, using equipment kindly loaned to MGET by the University of Salford. Fiddlers Ferry Sailing Club have been instrumental in enabling these surveys. This project will be extended in the next year to improve our understanding of the aquatic environment of the river.
A grant received from TEP in the previous reporting period enabled MGET staff to organise two community plankton days, as well as the purchase of various equipment to carry out plankton surveys.
Willow Tits: MGET is a partner on a Lancashire Wildlife Trust led project. MGET supported access for habitat improvements on Wigg Island and Oxmoor, including woodland management and invasives control in winter 2024/25.

Arts & Ecology We have been working with local artist Rachael Prime to support her artistic development, using natural elements with a focus on flora. This is expected to be continued as a bigger project, including workshops and exhibitions in 2025/26.

Mersey Gateway Environmental Trust

Trustees' report continued

Achievements and performance

The actions of the Trust have continued to be guided by 4 key messages through a mixture of different ways including presentations, talks, site visits and social media activities.

Key message 1 – Protecting, managing, conserving and improving the local environment is central to the Mersey Gateway Project

MGET has continued its engagement with stakeholders and landowners to manage natural areas within the Mersey estuary. MGET have continued with interventions on both Astmoor Marsh and Widnes Warth to support ground nesting estuarine birds, as well as providing base line data for future interventions.

Key message 2 – The Mersey Gateway Environmental Trust is a unique and innovative approach to environmental management and research that will bring major benefits/improvements to the area (the Upper Mersey Estuary)

Examples of achieving this message:

MGET has continued to meet with the relevant stakeholders in the area and are well connected to statutory bodies and research organisations to develop new methodologies for estuarine environments, i.e. aquatic monitoring, and developing cutting edge research proposals with local universities. MGET has been recognised by local stakeholder as providing extraordinary efforts to nature conservation and community engagement in the Mersey estuary (Peel Ports Group Marine Environmental Commendation 2024).

Key message 3 – The Mersey Gateway Environmental Trust will be aiming to bring substantial new additional funding to the area

MGET has been awarded a number of projects and secured funding for habitat enhancement, research, and community engagement. This funding is crucial for the continuous improvement of the area for wildlife and people.

The Trust has been contributing discussing the delivery of Biodiversity Net Gain in the area. MGET has contributed to regional initiatives to support the investment in nature recovery.

Key message 4 – The Mersey Gateway Environmental Trust aim to develop the Upper Mersey Estuary into a 'Living Laboratory' available for future generations to enjoy, study and understand.

Supporting and contributing to research continues to be an important element of the Trust's work. The Biodiversity and Research Board have continued to show development and leadership under the chair of Dr David Parker. The research board and its wide variety of members support the development of a management plan for the Upper Mersey Estuary. The continuous engagement and exchange with universities resulted in promising funding applications to strengthen the research in the Mersey and the North West of England.

Financial and Organisational Health forecast

MGET finances are healthy, with predictable declining resources. Core costs are stable and a continuation of business as usual is desired. A sufficient level of reserves are available to meet the charities reserves policy.

MGET staff were successful with two funding applications. MGET accepted a donation from Industrial Chemicals Ltd Widnes (Enforcement Undertaking) to invest in the charitable objectives, with a focus on understanding estuarine environments.

The economic activity of the Trust remained stable with a good outlook on activity and meeting milestones. The Trust is expected to be able to attract more funding for the coming years.

Financial Review

The surplus of the charity for the year amounted to £49,996 (£51,754~2024)

Reserves Policy

Details of the charity's reserves are shown in note 7a and show a figure of £134,585.

Risk Management

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to the satisfactory delivery of the environmental monitoring and management contract.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

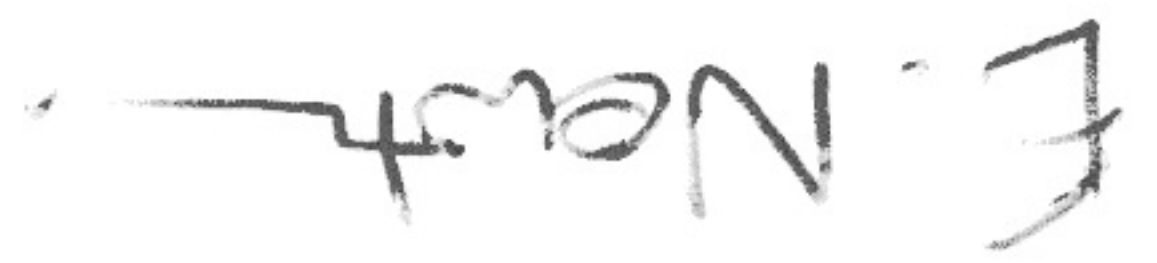
make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

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

Approved by the Board on 29th October 2025 and signed on behalf of the directors by:



Elizabeth Newton

Director / Trustee

Reference and Administrative Details
Mersey Gateway Environmental Trust
Charity number 1138743
A Company limited by guarantee number 07379879

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2025.

Name	Position	Dates
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E.M. Newton	Chair	
Professor D. Norman		
S Bentley MBE		
D Inman		
Cllr Stefan Michael John Nelson		
D Boyer		
N Burton Mallott		
A Darron		
E Hall		

Method of appointment

The Directors of the company are also charity trustees for the purposes of charity law and have been duly appointed by the Nominating Authorities within the boroughs of Warrington and Halton. Under the MGET Articles, such nominated members are known as Directors. Members are registered as directors of the company under Company Law and are also registered as charity trustees with the Charity Commission.

The Trust is a company limited by Guarantee, registration no. 07379879 and comprises a mixture of appointed and nominated Trustees.

Additional Board members may be co-opted during the period. They must retire at the next AGM, though may stand for re-election. The current mix of Directors includes expertise from backgrounds in the public, private and voluntary sectors. In addition to their knowledge and interest in wildlife, Trustees bring managerial and organisational skills in policy, strategy and financial matters.

Registered address	Previous address
9 Howard Court Manor Park Runcorn WAT 1SJ	Mersey Gateway Office Forward Point Tanhouse Lane Widnes WA8 0SL

Bankers
 The Co-Operative Bank
 Old Market
 Warrington Old Market Place
 Warrington
 WA1 1QB

Governing document

The organisation is a company limited by guarantee, incorporated on 17th September 2010 in the name of Mersey Gateway Environmental Trust Company Number 07379879 and registered as a Charity on 1st November 2010 Charity number 1138743.

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

Reference and Administrative Details
Mersey Gateway Environmental Trust
Charity number 1138743
A Company limited by guarantee number 07379879

Objects of the organisation

The Charity's objects are to promote for the benefit of the public the conservation protection and improvement of the physical and natural environment of the Upper Mersey Estuary and related areas and for the avoidance of doubt (and without prejudice to the generality of the above) shall include the following:

To promote saltmarsh management for nature conservation purposes, including grassland management by livestock grazing and cutting, pool and creek management and annual maintenance work

To assist in the implementation of the Mersey Gateway Biodiversity Management Plan including the monitoring of environmental data for aquatic ecology, surface water quality, hydrodynamics and terrestrial ecology.

To manage land as a local nature reserve

To advance the education of the public in the biodiversity of the Upper Mersey Estuary

To promote organise and encourage study and research for the advancement of knowledge of biodiversity in the Upper Mersey Estuary

To become a grant making body to other charitable organisations

Public Benefit:

In identifying and reviewing these priorities, aims and objectives, plus the supporting actions and activities for the year, we have been fully mindful of the guidance contained in the Charity Commission's general guidance on public benefit. We have aimed to ensure that all these planned actions and activities, agreed or noted by the Trustees/Directors at our regular Committee Meetings, are for public benefit.

Accountant

on behalf of:

Greater Merseyside Community Accountancy Service
St Marie's
Lugsdale Road
Widnes
WA8 6DB

Independent Examiner's report to the trustees of Mersey Gateway

Environmental Trust

I report on the accounts of the charity for the year ended 31st March 2025 set out on pages 10 to 18

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams

MAAT

Greater Merseyside Community Accountancy Service

St Marie's

Lugsdale Road

Widnes

WA8 6DB

29th October 2025

Mersey Gateway Environmental Trust
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2025

	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Income from:				
Income from donations	45,188	-	45,188	-
Income from charitable activities	5,141	163,686	168,826	246,987
Other incoming resources	1,250	1,500	2,750	5,000
Bank interest	1,174	-	1,174	-
Total incoming resources	52,752	165,186	217,938	251,987
Resources expended	9,793	158,179	167,972	200,233
Charitable activities	(7)			
Net incoming / (outgoing) resources	42,959	7,007	49,966	51,754
Transfers between funds	-	-	-	-
Net movement in funds	42,959	7,007	49,966	51,754
Reconciliation of funds	91,626	141,822	233,448	181,694
Total funds as at 01 April 2024				
Total funds as at 31 March 2025	134,585	148,829	283,414	233,448
	(7a)			

The above statement includes all gains and losses recognised during the year. All activities are regarded as continuing. Comparative figures for the previous year by fund type are shown in Note 12. The Notes on pages 12 to 17 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Balance sheet

as at 31 March 2025

	2025	2025	2024
Fixed Assets	Unrestricted	Restricted	Total
Equipment	£ -	£ -	£ 1,697

Current Assets	(6)	(7)	
Debtors and prepayments	117	-	117
Cash at bank and in hand	144,451	148,829	247,717
Total current assets	144,567	148,829	248,384

Current liabilities:			
amounts falling due within one year	9,982	-	16,633
Creditors (due within one year)	9,982	-	16,633
Total current liabilities	9,982	-	16,633

Net Assets	134,585	148,829	233,448
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Funds of the charity			
Restricted Funds	-	148,829	141,822
Unrestricted funds	134,585	-	91,626
Total Funds	134,585	148,829	233,448

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2025

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 17 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 29th October 2025 and signed on their behalf by:

E. Newton

Elizabeth Newton

Chair of Trustees

Mersey Gateway Environmental Trust
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2025

	2025	2024
Cash flows from operating activities:		
Net income/(expenditure) per SOFA	£ 49,966	£ 51,754
Capital		
(Increase)/decrease in debtors	(549)	(549)
(Increase)/decrease in creditors	(6,651)	10,167
	<u>45,563</u>	<u>59,674</u>
Cash flows from investing activities		
Investment income	-	-
Net increase/(decrease) in cash:	45,563	59,674
Total cash as at 01 April 2024	<u>247,717</u>	<u>188,043</u>
Total cash as at 31 March 2025	<u>293,280</u>	<u>247,717</u>

The notes on pages 11 to 16 form an integral part of these accounts.

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2025

- 1 Basis of preparation**
These accounts (financial statements) have been prepared under the historical cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities Act 2011
 - (b) The Companies Act 2006
 - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
- (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)
- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.
- 2 Accounting Policies**
- 2.1 Fund accounting**
- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
 - (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
 - (c) The purposes of the funds are shown in Note 7a.
- 2.2 Income**
- (a) Income is recognised and included in the Statement of Financial Activities (SOFAs) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
 - (b) Where income has related expenditure (e.g. land management), the income and related expenditure are reported gross in the SOFA.
 - (c) Bank interest is recognised when credited to the account.
 - (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
 - (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.
- 2.3 Expenditure and liabilities**
- (a) Expenditure is recognised on the accruals basis.
 - (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
 - (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2025

2.4 Tangible Fixed Assets

- (a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.
- Rates of depreciation
- | | |
|------------------------|--------------------------------|
| Building Improvements: | 20% straight line basis to nil |
| Fixtures and fittings: | 15% straight line basis to nil |
| Equipment: | 20% straight line basis to nil |

2.5 Debtors

- (a) Debtors are recognised at the settlement amount due.

- (b) Prepayments are valued at the amount prepaid.

2.6 Cash

- (a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

- (a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisations), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2025

4	Income from donations	Unrestricted	Restricted	Total
		£ funds	£ funds	£ funds
	Donations	45,188	-	45,188
		45,188	-	-
		<u>45,188</u>	<u>-</u>	<u>-</u>

5	Income from charitable activities	2025	2025	2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Halton Borough Council	-	141,382	141,382	227,107
	Natural England	-	22,303	22,303	19,102
	TEP Grant	-	-	-	778
	Halton Borough Council: Halton 50	750	-	750	-
	Energy GBP	1,868	-	1,868	-
	Nineveh Trust	2,523	-	2,523	-
		<u>5,141</u>	<u>163,686</u>	<u>168,826</u>	<u>246,987</u>

6	Other incoming resources from charitable activities	Unrestricted	Restricted	Total
		£ funds	£ funds	£ funds
	Other Incoming Resources	1,250	1,500	2,750
		<u>1,250</u>	<u>1,500</u>	<u>2,750</u>

Halton Borough Council are providing funding towards our Environmental Services Contract.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2025

7 Expenditure of charitable activities

	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Direct Costs				
Conservation & Research	-	37,473	37,473	42,094
Salaries	-	106,120	106,120	114,228
Staff Training	-	4,000	4,000	1,153
General Administration	6,377	7,154	13,530	20,135
Professional fees	978	-	978	7,266
Subscriptions & fees	-	416	416	404
Insurance	-	1,306	1,306	312
IT Software & consumables	2,044	1,710	3,755	14,276
Governance Costs	394	-	394	365
Total resources expended	9,793	158,179	167,972	200,233

(8)

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2025

7a	Movements in funds				
	As at 01/04/2024	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2025
Unrestricted funds	£ 91,626	£ 52,752	£ 9,793	-	£ 134,585
Restricted funds	149,115	141,382	136,561	-	153,936
Halkon Borough Council	(7,510)	22,303	20,620	-	(5,827)
Natural England	217	-	20	-	197
TEP Grant	-	1,500	978	-	522
Emerald 22 LLP	141,822	165,186	158,179	-	148,828
Total funds	233,448	217,938	167,972	-	283,413

8 Governance Costs

Independent Examiners' fee
Annual Return Fee
Trustee Meetings

2025	£ 360	34	-	394
2024	£ 300	13	52	365

9 Debtors and prepayments

Debtors
Prepayments

£ 550	-	117	117
£ 666	117	117	666

10 Cash at bank and in hand

Current Account
Equals Account
Savings Account

£ 227,636	200,767	6,330	86,184
£ 247,717	293,280	10,082	10,000

11 Creditors and accruals

Creditors
Accruals

£ 7,588	6,854	9,045	16,633
£ 9,045	3,128	9,982	9,982

12 Employees

Wages and salaries
Employer's NI
Pension

£ 72,669	87,223	4,387	9,531
£ 86,587	106,120	8,885	10,013

Number of employees

The average monthly number of employees during the year was:

Number	3	3
--------	---	---

Key management of the charity received employee benefits (including pension contributions) totalling 29,003

32,430

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2025

12 Comparative income and expenditure by fund type

	Unrestricted Funds 2025	Unrestricted Funds 2024	Restricted Funds 2025	Restricted Funds 2024
Income from:				
Income from donations	45,188	-	-	-
Income from charitable activities	5,141	-	163,686	246,987
Other incoming resources	1,250	1,500	1,500	4,278
Bank interest	1,174	-	-	-
Total incoming resources	52,752	1,500	165,186	251,265
Expenditure on:				
Charitable activities	9,793	133	158,179	200,100
Net incoming / (outgoing) resources	42,959	1,367	7,007	51,165
Transfers between funds	-	-	-	-
Net movement in funds	42,959	1,367	7,007	51,165
Reconciliation of funds				
Total funds as at 01 April 2024	91,626	90,259	141,822	90,657
Total funds as at 31 March 2025	134,585	91,626	148,829	141,822

(7a)

MERSEY GATEWAY ENVIRONMENTAL TRUST

England & Wales - Charity number 1138743

Accounts

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Annual Report and Financial Statements

for the year ended 31 March 2024



Greater Merseyside Community
Accountancy Service

Mersey Gateway Environmental Trust

Annual Report and Financial Statements for the year ended 31 March 2024

Contents	Page
Trustees' Annual Report	2 to 6
Independent Examiner's Report	7
Statement of financial activities	8
Balance sheet	9
Statement of Cash flows	10
Notes to the accounts	11 to 16

Prepared by the Greater Merseyside Community Accountancy Service

Mersey Gateway Environmental Trust

Trustees' report

Introduction

During the last financial year, MGET has proven its stability and eagerness to proceed with its charitable objectives, and has had positive outcomes of several funding applications and partner projects.

There have been no changes to the Board of Trustees during the reporting period.

The Trust continues to employ three members of staff, who work in a hybrid model, i.e. home and office.

Finances remained positive and MGET achieved its core aims for the year.

Activities

Throughout the year, MGET staff have continuously worked to shape ideas on how to benefit the local ecology and community.

MGET started into the first year of the Environmental Services Contract 2.0, working with Anser Ecology Ltd to gather data in and around the estuary, following the successful first 5-year interval of environmental monitoring. The ESC 2.0 programme of works will see wintering bird surveys, breeding bird surveys, invertebrate surveys on the marsh of Astmoor and Widnes Warth, as well as a continuation of the NVC surveys on the marsh. The first year provided a continued data set for birds, vegetation and a wealth of new knowledge on the invertebrate life on the saltmarsh with several newly recorded species for the area. First year reporting is expected for spring 2024.

To complement the Environmental Services Contract 2.0, MGET set out to develop a methodology for monitoring the aquatic ecology in the Mersey estuary, including fish, invertebrates and plankton communities. First trials showed success and the methodology has been refined over the year. Going forward, the project will include citizen scientist who will be able to participate in the data collection. Through this project, MGET is contributing to the understanding of an underrecorded element of the river Mersey.

engagement sessions will take place in summer 2024.

In winter 2023, MGET took the opportunity to be involved in work around Wigg Island, including some clearance work of the old education area on Phase 2 (no public access). This included the organisation of Corporate Responsibility Days, proving very successful and engaging for the participants. Following this, passive monitoring stations were set up, collecting data of a previous largely unmonitored area from song-meters and a wildlife camera. Habitat enhancements and provision of community space are being planned for the next year.

MGET have sought a Service Level Agreement with Halton Borough Council to contribute to the management of the saltmarshes at Widnes Warth and Astmoor, as well as areas on Wigg Island.

MGET have also signed a Memorandum of Understanding with Knowsley Safari Park to engage in the conservation of native habitats around the Mersey.

Governance of MGET

The Board of Trustees met regularly every quarter. The meetings were a combination of face-to-face meetings with the option to join online via Teams.

Cllr Stef Nelson continued to represent Halton Borough Council on the Board. David Boyer continued to represent Warrington on the Board.

Staff include the Chief Exec (70% FTE), the Biodiversity Manager (100% FTE) and the Conservation Officer (80%).

Living Laboratory

MGET continued to provide a platform for estuary/Mersey related research interests through the Biodiversity and Research Board, which continued to meet virtually twice a year. A highlight of 2022 was the Open Day that took place in summer 2023, inviting the existing members as well as new interested parties to join us at an event on Wigg Island to showcase the work of the Trust. This event led to new members on the research board as well as new collaborations amongst its members.

MGET continued to co-supervise (external supervision) Lucy Dowdall's PhD at Liverpool John Moores University. Lucy completed her third year and is finalising her thesis. A date for the viva has been set and it is expected to be completed in spring 2024.

Jake Jackman (University of Salford) continued his PhD research on an eDNA approach for monitoring migratory fish in the river Mersey. He has presented his research at national conferences.

MGET has been actively contributing to research funding applications with several universities (outcomes yet to be confirmed), aiming to bring international research into the Mersey estuary.

MGET has continued to participate in lectures and field visits to the estuary for students, as well as offering research project on undergraduate and graduate levels.

MGET has successfully recruited a student to carry out a Creative Conservation project to capture the seasonality and atmosphere of the Mersey estuary over the next 12 months. This project aims to combine ecological and creative practices and act as a catalyst for the student to strengthen their profile in both areas. This project has been made possible through a kind donation from Moira Carter, to provide a further legacy of Paul Oldfield (late Trustee and previous employee of MGET).

Mersey Gateway Environmental Trust

Trustees' report continued

Stakeholders

MGET continued to be an active stakeholder in the Mersey Estuary over the reporting period through active engagement with the Lower Mersey Catchment Partnership, Mersey Estuary Conservation Group, MGET's Research Board and other individual stakeholders such as the Mersey Tidal Power Project, Universities, and landowners in the estuary. MGET retains its role in feeding into the programme concerns about adverse environmental impacts that arise from the O&M phase of the Mersey Gateway bridge.

MGET has contributed to providing a basis for stakeholders to meet, exchange and connect by organising and hosting an eDNA workshop.

Community Engagement

MGET currently has 2 active volunteers. However, interest in projects is growing and opportunities to engage with more volunteers are being sought, e.g. through the citizen science programme to monitor the aquatic environment.

MGET has continued to use social media platforms to engage community interest. The engagement has been unprecedented. This has been a success story of the reporting period, with more and more people hearing about MGET's work. New milestones have been set for the new year.

MGET have put community engagement as one of the core topics for the reporting period, with several successes: MGET and Hazlehurst studio organised a pilot project to combine ecology and art & well-being, inviting local people to join on walks around the area. Following this, further funding applications have been successful to continue this in the following 12 months.

MGET took the opportunity to take part in the first Halton Eco Fest and contributed to the City Nature Challenge 2023 with stalls at Runcorn Hill Park and Spike Island on the weekend of the event taking place globally.

MGET have reached our milestone of presenting/communicating the Trust's work throughout the year. Staff have delivered 12 talks and events to a variety of audiences and continue to build on that work in the coming years.

Projects

MGET had a number of (partially) externally funded projects during the reporting period.

Species Recovery Fund: MGET was awarded a grant from Natural England's Species Recovery Programme for capital spending on habitat improvements of ground nesting birds (skylark, lapwing, shingle breeders, e.g. terns, oystercatchers) on the marshes at Widnes Warth and Astmoor, as well as a site managed by The Conservation Volunteers at Port Sunlight River Park. Work started in autumn 2023 to create skylark plots and a lapwing scrape on Astmoor marsh. The work will be continued in autumn/winter 2024.

Plankton project: MGET was successful applying for a grant from The Environment Partnership (TEP) to buy equipment for a plankton project to gather data on the aquatic environment of the Mersey. A citizen science element and public engagement are expected for summer 2024.

Willow Tits: MGET is a partner on a Lancashire Wildlife Trust led project, surveying the area between the Mersey estuary and Greater Manchester for willow tits, with habitat enhancements planned for the following year.

Mersey Gateway Environmental Trust

Trustees' report continued

Achievements and performance

The actions of the Trust have continued to be guided by 4 key messages through a mixture of different ways including presentations, talks, site visits and social media activities.

Key message 1 – Protecting, managing, conserving and improving the local environment is central to the Mersey Gateway Project

MGET has continued its engagement with landowners to manage natural areas within the Mersey estuary. One example is the successful interventions from the Species Recovery Programme, which has seen habitat enhancement work on the saltmarsh at Astmoor.

Key message 2 – The Mersey Gateway Environmental Trust is a unique and innovative approach to environmental management and research that will bring major benefits/improvements to the area (the Upper Mersey Estuary)

Examples of achieving this message:

MGET has continued to meet with the relevant stakeholders in the area and are well connected to statutory bodies and research organisations to develop new methodologies for estuarine environments, i.e. aquatic monitoring, and developing cutting edge research proposals with local universities.

Key message 3 – The Mersey Gateway Environmental Trust will be aiming to bring substantial new additional funding to the area

Examples of achieving this message:

MGET has been awarded a number of projects and secured funding for habitat enhancement, research and community engagement. This funding is crucial for the continuous improvement of the area for wildlife and people.

The Trust has been contributing discussing the delivery of Biodiversity Net Gain in the area.

MGET contributed to the success of the Championing Coastal Coordination project, led by the Mersey Rivers Trust.

Key message 4 – The Mersey Gateway Environmental Trust aim to develop the Upper Mersey Estuary into a 'Living Laboratory' available for future generations to enjoy, study and understand.

Supporting and contributing to research continues to be an important element of the Trust's work. Examples of this include

The Biodiversity and Research Board have continued to show development and leadership under the chair of Dr David Parker. The research board and its wide variety of members support the development of a management plan for the Upper Mersey Estuary. The continuous engagement and exchange with universities resulted in promising funding applications to strengthen the research in the Mersey and the North West of England.

Financial and Organisational Health forecast

MGET finances are healthy, with predictable declining resources. Core costs are stable and a continuation of business as usual is desired.

The scaled back ESC 2.0 reduces the strain on resources and opens up opportunities for alternative methods and therefore funding streams.

The economic activity of the Trust remained stable with a good outlook on activity and meeting milestones. The Trust is expected to be able to attract more funding for the coming years.

Mersey Gateway Environmental Trust

Financial Review

The surplus of the charity for the year amounted to £51,754 (deficit (£10,657)~2023)

Reserves Policy

Details of the charity's reserves are shown in note 7a and show a figure of £112,417.

Risk Management

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to the satisfactory delivery of the environmental monitoring and management contract.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

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

Approved by the Board on *9th October* 2024 and signed on behalf of the directors by:

Elizabeth Newton
Director / Trustee

E. Newton

Reference and Administrative Details

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2024.

Name	Position	Dates
E.M. Newton	Chair	
Professor D. Norman		
S Bentley MBE		
D Inman		
Cllr Stefan Michael John Nelson		
D Boyer		
N Burton Mallott		
A Darron		
E Hall		

Method of appointment

The Directors of the company are also charity trustees for the purposes of charity law and have been duly appointed by the Nominating Authorities within the boroughs of Warrington and Halton. Under the MGET Articles, such nominated members are known as Directors. Members are registered as directors of the company under Company Law and are also registered as charity trustees with the Charity Commission.

The Trust is a company limited by Guarantee, registration no. 07379879 and comprises a mixture of appointed and nominated Trustees.

Additional Board members may be co-opted during the period. They must retire at the next AGM, though may stand for re-election. The current mix of Directors includes expertise from backgrounds in the public, private and voluntary sectors. In addition to their knowledge and interest in wildlife, Trustees bring managerial and organisational skills in policy, strategy and financial matters.

Registered address

Mersey Gateway Office
Forward Point
Tanhouse Lane
Widnes
WA8 0SL

Bankers

The Co-Operative Bank
Old Market
Warrington Old Market Place
Warrington
WA1 1QB

Governing document

The organisation is a company limited by guarantee, incorporated on 17th September 2010 in the name of Mersey Gateway Environmental Trust Company Number 07379879 and registered as a Charity on 1st November 2010 Charity number 1138743.

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

Reference and Administrative Details

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Objects of the organisation

The Charity's objects are to promote for the benefit of the public the conservation protection and improvement of the physical and natural environment of the Upper Mersey Estuary and related areas and for the avoidance of doubt (and without prejudice to the generality of the above) shall include the following:

To promote saltmarsh management for nature conservation purposes, including grassland management by livestock grazing and cutting, pool and creek management and annual maintenance work

To assist in the implementation of the Mersey Gateway Biodiversity Management Plan including the monitoring of environmental data for aquatic ecology, surface water quality, hydrodynamics and terrestrial ecology.

To manage land as a local nature reserve

To advance the education of the public in the biodiversity of the Upper Mersey Estuary

To promote organise and encourage study and research for the advancement of knowledge of biodiversity in the Upper Mersey Estuary

To become a grant making body to other charitable organisations

Public Benefit:

In identifying and reviewing these priorities, aims and objectives, plus the supporting actions and activities for the year, we have been fully mindful of the guidance contained in the Charity Commission's general guidance on public benefit. We have aimed to ensure that all these planned actions and activities, agreed or noted by the Trustees/Directors at our regular Committee Meetings, are for public benefit.

Accountant

on behalf of:

Greater Merseyside Community Accountancy Service

St Marie's
Lugsdale Road
Widnes
WA8 6DB

Independent Examiner's report to the trustees of Mersey Gateway Environmental Trust

I report on the accounts of the charity for the year ended 31st March 2024 set out on pages 9 to 17

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

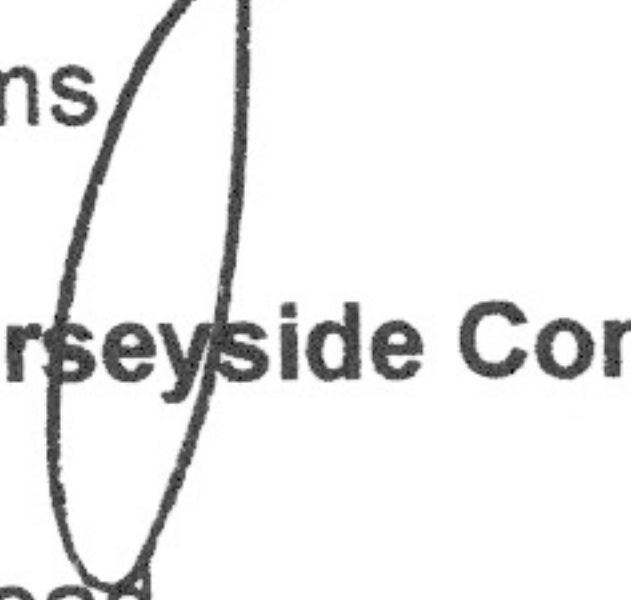
In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
St Marie's
Lugsdale Road
Widnes
WA8 6DB

15/10/24

Mersey Gateway Environmental Trust
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Income from donations	(4)	-	-	-	83
Income from charitable activities	(5)	-	246,987	246,987	291,384
Other incoming resources	(6)	1,500	3,500	5,000	275
Bank interest		-	-	-	-
Total incoming resources		<u>1,500</u>	<u>250,487</u>	<u>251,987</u>	<u>291,742</u>
Resources expended					
Charitable activities	(7)	<u>133</u>	<u>200,100</u>	<u>200,233</u>	<u>302,399</u>
Net incoming / (outgoing) resources		1,367	50,387	51,754	(10,657)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,367	50,387	51,754	(10,657)
Reconciliation of funds					
Total funds as at 01 April 2023		<u>91,037</u>	<u>90,657</u>	<u>181,694</u>	<u>192,351</u>
Total funds as at 31 March 2024	(7a)	<u>92,404</u>	<u>141,044</u>	<u>233,448</u>	<u>181,694</u>

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
Comparative figures for the previous year by fund type are shown in Note 12.
The Notes on pages 12 to 17 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed Assets				
Equipment	<u>1,697</u>	<u>-</u>	<u>1,697</u>	<u>-</u>
Current Assets				
Debtors and prepayments	(6) 666	-	666	117
Cash at bank and in hand	(7) <u>106,673</u>	<u>141,044</u>	<u>247,717</u>	<u>188,043</u>
Total current assets	<u>107,340</u>	<u>141,044</u>	<u>248,384</u>	<u>188,160</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year)	(8) <u>16,633</u>	<u>-</u>	<u>16,633</u>	<u>6,466</u>
Total current liabilities	<u>16,633</u>	<u>-</u>	<u>16,633</u>	<u>6,466</u>
Net Assets	<u>92,404</u>	<u>141,044</u>	<u>233,448</u>	<u>181,694</u>
Funds of the charity				
Restricted Funds	-	141,044	141,044	90,657
Unrestricted funds	<u>92,404</u>	<u>-</u>	<u>92,404</u>	<u>91,037</u>
Total Funds	<u>92,404</u>	<u>141,044</u>	<u>233,448</u>	<u>181,694</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2024

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 17 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on *7th October* 2024 and signed on their behalf by:

Elizabeth Newton
Chair of Trustees

E. Newton

Mersey Gateway Environmental Trust
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2024

		2024	2023
		Total	Total
		£	£
Cash flows from operating activities:			
Net income/(expenditure) per SOFA		51,754	(10,657)
Capital		(1,698)	-
(Increase)/decrease in debtors	(5)	(549)	44
Increase/(decrease) in creditors		10,167	(15,015)
		<u>59,674</u>	<u>(25,628)</u>
Cash flows from investing activities			
Investment income	(6)	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash:		59,674	(25,628)
Total cash as at 01 April 2023		<u>188,043</u>	<u>213,671</u>
Total cash as at 31 March 2024		<u>247,717</u>	<u>188,043</u>

The notes on pages 11 to 16 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2024

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) The Companies Act 2006
- (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102

(d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)

1.2 The charity meets the definition of a public benefit entity as defined by FRS 102

1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

(a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.

(b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

(c) The purposes of the funds are shown in Note 7a.

2.2 Income

(a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

(b) Where income has related expenditure (e.g. land management), the income and related expenditure are reported gross in the SOFA.

(c) Bank interest is recognised when credited to the account.

(d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.

(e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

(a) Expenditure is recognised on the accruals basis.

(b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

(c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2024

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2024

4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	-	-	-	83
	<u>-</u>	<u>-</u>	<u>-</u>	<u>83</u>

5 Income from charitable activities

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Halton Borough Council	-	227,107	227,107	263,544
Natural England	-	19,102	19,102	-
TEP Grant	-	778	778	-
Merseytravel	-	-	-	27,840
	<u>-</u>	<u>246,987</u>	<u>246,987</u>	<u>291,384</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Other Incoming Resources	1,500	3,500	5,000	275
	<u>1,500</u>	<u>3,500</u>	<u>5,000</u>	<u>275</u>

Halton Borough Council are providing funding towards our Environmental Services Contract.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2024

7 Expenditure of charitable activities

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
<u>Direct Costs</u>				
Conservation & Research	-	42,094	42,094	185,356
Salaries	-	114,228	114,228	84,120
Staff Training	-	1,153	1,153	-
General Administration	133	20,002	20,135	27,534
Professional fees	-	7,266	7,266	3,500
Subscriptions & fees	-	404	404	296
Insurance	-	312	312	1,058
IT Software & consumables	-	14,276	14,276	176
Governance Costs	(8)	365	365	357
Total resources expended	133	200,100	200,233	302,399

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2024

7a Movements in funds

	As at 01/04/2023	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2024
	£	£	£	£	£
Unrestricted funds					
General funds	91,037	1,500	133	-	92,404
Restricted funds					
Halton Borough Council	90,657	230,607	172,927	-	148,337
Natural England	-	19,102	26,611	-	(7,510)
TEP Grant	-	778	562	-	217
	<u>90,657</u>	<u>250,487</u>	<u>200,100</u>	<u>-</u>	<u>141,044</u>
Total funds	<u>181,694</u>	<u>251,987</u>	<u>200,233</u>	<u>-</u>	<u>233,448</u>

8 Governance Costs

	2024	2023
	£	£
Independent Examiners' fee	300	300
Annual Return Fee	13	13
Trustee Meetings	52	44
	<u>365</u>	<u>357</u>

9 Debtors and prepayments

	£	£
Debtors	550	-
Prepayments	117	117
	<u>666</u>	<u>117</u>

10 Cash at bank and in hand

	£	£
Current Account	227,636	187,272
Equals Account	10,082	-
Savings Account	10,000	-
Cash in hand	-	771
	<u>247,717</u>	<u>188,043</u>

11 Creditors and accruals

	£	£
Creditors	7,588	1,005
Accruals	9,045	5,460
	<u>16,633</u>	<u>6,466</u>

12 Employees

	£	£
Wages and salaries	72,669	83,550
Employer's NI	4,387	1,680
Pension	9,531	6,988
	<u>86,587</u>	<u>92,218</u>

Number of employees

The average monthly number of employees during the year was:

Number	Number
<u>3</u>	<u>3</u>

There were no employees whose annual remuneration was £60,000 or more.

Key management of the charity received employee benefits (including pension contributions) totalling

<u>32,430</u>	<u>39,708</u>
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Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2024

12 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2024	2023	2024	2023
	£	£	£	£
Income from:				
Income from donations	-	83	-	-
Income from charitable activities	-	27,840	246,987	263,544
Other incoming resources	1,500	275	4,278	-
Bank interest	-	-	-	-
Total incoming resources	<u>1,500</u>	<u>28,198</u>	<u>251,265</u>	<u>263,544</u>
Expenditure on:				
Charitable activities	<u>133</u>	<u>-</u>	<u>200,100</u>	<u>302,399</u>
Net incoming / (outgoing) resources	1,367	28,198	51,165	(38,855)
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	1,367	28,198	51,165	(38,855)
Reconciliation of funds				
Total funds as at 01 April 2023	<u>91,037</u>	<u>62,839</u>	<u>90,657</u>	<u>129,512</u>
Total funds as at 31 March 2024	(7a) <u>92,404</u>	<u>91,037</u>	<u>141,822</u>	<u>90,657</u>

MERSEY GATEWAY ENVIRONMENTAL TRUST

England & Wales - Charity number 1138743

Accounts

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Annual Report and Financial Statements

for the year ended 31 March 2023



Greater Merseyside Community
Accountancy Service

Mersey Gateway Environmental Trust

Annual Report and Financial Statements for the year ended 31 March 2023

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Statement of financial activities	8
Balance sheet	9
Statement of Cash flows	10
Notes to the accounts	11 to 16

Prepared by the Greater Merseyside Community Accountancy Service

Mersey Gateway Environmental Trust

Trustees' report

Introduction

During the last financial year, MGET has proven its stability and eagerness to proceed with its charitable objectives, despite the challenging environments and impacts that were encountered. In June 2022, we lost our long standing Director, friend and mentor Paul Oldfield. Paul was instrumental in setting up the Trust, leading it and later providing guidance and advice on many levels. He is missed by many. Staff continued to work in a hybrid model. In September 2022, we welcomed Andrew Wolfenden as the new Biodiversity Manager. He brings ecological expertise, a scientific background and a great understanding of the local environment to the Trust.

Despite no external funding success, finances remained positive and MGET achieved its core aims for the year.

Activities

The five year long Environmental Services Contract with AECOM came to an end during this reporting period (one survey remains for late spring 2023 due to COVID restrictions, plus subsequent reporting). The monitoring has been one of MGET's core activity included:

- Aquatic ecological monitoring
- Surface water quality monitoring
- Hydrodynamic monitoring
- Terrestrial ecological monitoring

AECOM have continued to deliver the activities as planned. The frequency continued to be at a reduced schedule, compared to the first years, as based on the findings there were no significant effects of the bridge structure associated with changes in the natural environment.

As the Environmental Services Contract is the mainstay activity of the Trust, underpinning its charitable objective to monitor the environment of the estuary to contribute to a Living Laboratory, the monitoring continues in form of a Environmental Services Contract 2.0. The scope was reduced and adapted to provide a long-standing and valuable data set for the Trust to use. Following a tender process, Anser Ecology Ltd were appointed to carry out the following activities on the marshes and associated habitats:

- Wintering birds surveys
- Breeding bird surveys
- NVC
- Invertebrates surveys

An alternative aquatic sampling regime with less intense, but equally interesting, data collection has been designed by the staff and pilot testing is underway.

In winter 2023, MGET took the opportunity to be involved in work around Wigg Island, including some clearance work of the old education area. Habitat enhancements and provision of community space are being planned for the space.

MGET has been working on suggesting and partially implementing habitat conservation on a number of sites in the core area, e.g. an ark site, open mosaic habitat management and saltmarsh management approaches. Landowner agreements are being sought.

Governance of MGET

The Board of Trustees met regularly every quarter. The meetings were held online via Teams.

MGET welcomed three new Trustees on the Board: Nicola Burton-Mallott, Andrew Darron and Euan Hall.

Warrington Borough Council nominated David Boyer to be present on the MGET Board of Trustees.

MGET started to employ a full-time Biodiversity Manager in September 2022. There were no changes to the Chief Exec or Conservation Officer roles.

Living Laboratory

MGET continued to provide a platform for estuary/Mersey related research interests through the Biodiversity and Research Board, which continued to meet virtually twice a year. A highlight of 2022 was the Research Conference hosted by MGET at Walton Hall & Gardens in summer 2022. The event showcased the work MGET has been doing over the last few years, focusing on the research and data collection. The event was well received by the Research Board and other stakeholders.

MGET continued to co-supervise (external supervision) Lucy Dowdall's PhD at Liverpool John Moores University. Lucy completed her third year and is finalising her thesis. She is investigating a Natural Capital approach in the Mersey Estuary and has been involved in stakeholder engagement with the Trust.

MGET continued to sponsor Jake Jackman's PhD to investigate methods on how to monitor migratory fish in the Mersey estuary, using an eDNA approach. Together with Bangor university, he is developing a flow model of the Mersey to optimise his sampling technique. First results are expected in 2023.

MGET was invited to talk to 70 students of Manchester University (Environmental Planning) about the challenges of estuaries, covering both theory in classroom and providing on site experience.

Mersey Gateway Environmental Trust

Trustees' report continued

Stakeholders

MGET continued to be an active stakeholder in the Mersey Estuary over the reporting period through active engagement with the Lower Mersey Catchment Partnership, Weaver-Gowy Catchment Partnership, Mersey Estuary Conservation Group, MGET's Research Board and other individual stakeholders such as the Mersey Tidal Power Project, Universities, and landowners in the estuary. MGET retains its role in feeding into the programme concerns about adverse environmental impacts that arise from the O&M phase of the Mersey Gateway bridge.

Community Engagement

MGET has been supported by two volunteers in the last year. They have been supporting the Trust through monitoring of habitats, in particular the orchid site, and contributing to the creation of a species database.

MGET has been working with a community centre to deliver summer events in 2023 to introduce wildlife and wildlife recording to the group.

MGET has continued to use social media platforms to engage community interest. All platforms have been growing in follower numbers and achieving a satisfactory engagement output.

Projects

MGET has invested time and resources in the initiation of projects that will come into fruition over the next years. This includes the ark site for white-clawed crayfish, smelt surveys, willow tit habitat management, habitat enhancement and community space on Wigg Island and community events as part of a community events calendar.

Several university projects were discussed with relevant experts and are expected to be starting in 2023/24.

Achievements and performance

The actions of the Trust have continued to be guided by 4 key messages through a mixture of different ways including presentations, talks, site visits and social media activities.

Key message 1 – Protecting, managing, conserving and improving the local environment is central to the Mersey Gateway Project

MGET has continued its engagement with landowners to manage natural areas within the Mersey estuary, including its saltmarshes and 'the orchid site' and areas of Wigg Island. MGET is also an active member of the Mersey Estuary Conservation Group and other partnership groups that are working on innovative approaches to enhance the environment. MGET has also been looking into how to incorporate micro plastic monitoring/research into its portfolio.

Key message 2 – The Mersey Gateway Environmental Trust is a unique and innovative approach to environmental management and research that will bring major benefits/improvements to the area (the Upper Mersey Estuary)

Examples of achieving this message:

MGET has continued to meet with the relevant stakeholders in the area. MGET has also made advancements in novel aquatic habitat creation, as well as aquatic survey methods. MGET is investigating on how to connect habitats for several species of birds to create a landscape approach to conservation.

Key message 3 – The Mersey Gateway Environmental Trust will be aiming to bring substantial new additional funding to the area

Examples of achieving this message:

The Trust has continued to investigate the Biodiversity Net Gain potential in the area. Several applications to boost project work in the area are being prepared.

MGET contributed to the continued success of the Championing Coastal Coordination project, led by the Mersey Rivers Trust.

Key message 4 – The Mersey Gateway Environmental Trust aim to develop the Upper Mersey Estuary into a 'Living Laboratory' available for future generations to enjoy, study and understand.

Supporting and contributing to research continues to be an important element of the Trust's work. The Biodiversity and Research Board have continued to show development and leadership under the chair of Dr David Parker. MGET are supporting PhD students with their project work, as well as other student projects as part of long-term arrangements and newly developed projects.

Financial and Organisational Health forecast

MGET finances are healthy, but resources are declining. This was predictable as the Trust enters its last year of environmental monitoring that is tied to the planning conditions of the Mersey Gateway development.

The economic activity of the Trust remained stable based on the previous year. A sale of data informing baseline surveys of a local development, has created some unrestricted income for the Trust. Despite this year being comparably slow to others in terms of submitted funding applications, MGET have been preparing several applications that are due to be submitted in the next reporting period.

Mersey Gateway Environmental Trust

Financial Review

The deficit of the charity for the year amounted to (£10,657) (Surplus £22,188~2022)

Reserves Policy

Details of the charity's reserves are shown in note 7a and show a figure of £52,182.

Risk Management

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to the satisfactory delivery of the environmental monitoring and management contract.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

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

Approved by the Board on 8 Nov 2023 and signed on behalf of the directors by:



Elizabeth Newton
Director / Trustee

Reference and Administrative Details
Mersey Gateway Environmental Trust
Charity number 1138743
A Company limited by guarantee number 07379879

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2023.

Name	Position	Dates
E.M. Newton	Chair	
Professor D. Norman		
S Bentley MBE		
D Inman		
Cllr Stefan Michael John Nelson		
D Boyer		appointed 1 February 2023
N Burton Mallott		appointed 1 February 2023
A Darron		appointed 1 February 2023
E Hall		

Method of appointment

The Directors of the company are also charity trustees for the purposes of charity law and have been duly appointed by the Nominating Authorities within the boroughs of Warrington and Halton. Under the MGET Articles, such nominated members are known as Directors. Members are registered as directors of the company under Company Law and are also registered as charity trustees with the Charity Commission.

The Trust is a company limited by Guarantee, registration no. 07379879 and comprises a mixture of appointed and nominated Trustees.

Additional Board members may be co-opted during the period. They must retire at the next AGM, though may stand for re-election. The current mix of Directors includes expertise from backgrounds in the public, private and voluntary sectors. In addition to their knowledge and interest in wildlife, Trustees bring managerial and organisational skills in policy, strategy and financial matters.

Registered address

Mersey Gateway Office
Forward Point
Tanhouse Lane
Widnes
WA8 0SL

Bankers

The Co-Operative Bank
Old Market
Warrington Old Market Place
Warrington
WA1 1QB

Governing document

The organisation is a company limited by guarantee, incorporated on 17th September 2010 in the name of Mersey Gateway Environmental Trust Company Number 07379879 and registered as a Charity on 1st November 2010 Charity number 1138743.

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

Reference and Administrative Details

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Objects of the organisation

The Charity's objects are to promote for the benefit of the public the conservation protection and improvement of the physical and natural environment of the Upper Mersey Estuary and related areas and for the avoidance of doubt (and without prejudice to the generality of the above) shall include the following:

To promote saltmarsh management for nature conservation purposes, including grassland management by livestock grazing and cutting, pool and creek management and annual maintenance work

To assist in the implementation of the Mersey Gateway Biodiversity Management Plan including the monitoring of environmental data for aquatic ecology, surface water quality, hydrodynamics and terrestrial ecology.

To manage land as a local nature reserve

To advance the education of the public in the biodiversity of the Upper Mersey Estuary

To promote organise and encourage study and research for the advancement of knowledge of biodiversity in the Upper Mersey Estuary

To become a grant making body to other charitable organisations

Public Benefit:

In identifying and reviewing these priorities, aims and objectives, plus the supporting actions and activities for the year, we have been fully mindful of the guidance contained in the Charity Commission's general guidance on public benefit. We have aimed to ensure that all these planned actions and activities, agreed or noted by the Trustees/Directors at our regular Committee Meetings, are for public benefit.

Accountant

on behalf of:

Greater Merseyside Community Accountancy Service

St Marie's
Lugsdale Road
Widnes
WA8 6DB

Independent Examiner's report to the trustees of Mersey Gateway Environmental Trust

I report on the accounts of the charity for the year ended 31st March 2023 set out on pages 8 to 16

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
St Marie's
Lugsdale Road
Widnes
WA8 6DB

Mersey Gateway Environmental Trust
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Income from donations	(4)	83	-	83	100
Income from charitable activities	(5)	27,840	263,544	291,384	341,719
Other incoming resources	(6)	275	-	275	-
Bank interest		-	-	-	-
Total incoming resources		<u>28,198</u>	<u>263,544</u>	<u>291,742</u>	<u>341,819</u>
Resources expended					
Charitable activities	(7)	-	302,399	302,399	319,631
Net incoming / (outgoing) resources		28,198	(38,855)	(10,657)	22,188
Transfers between funds		-	-	-	-
Net movement in funds		28,198	(38,855)	(10,657)	22,188
Reconciliation of funds					
Total funds as at 01 April 2022		23,984	168,367	192,351	170,163
Total funds as at 31 March 2023	(7a)	<u>52,182</u>	<u>129,512</u>	<u>181,694</u>	<u>192,351</u>

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
Comparative figures for the previous year by fund type are shown in Note 12.
The Notes on pages 11 to 16 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Balance sheet

as at 31 March 2023

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Current Assets				
Debtors and prepayments	(6) 117	-	117	161
Cash at bank and in hand	(7) 188,043	-	188,043	213,672
Total current assets	<u>188,160</u>	<u>-</u>	<u>188,160</u>	<u>213,833</u>
Current liabilities: amounts falling due within one year				
Creditors (due within one year)	(8) -	-	6,466	21,481
Total current liabilities	<u>-</u>	<u>-</u>	<u>6,466</u>	<u>21,481</u>
Net Assets	<u>188,160</u>	<u>-</u>	<u>181,694</u>	<u>192,351</u>
Funds of the charity				
Restricted Funds	-	129,512	129,512	168,367
Unrestricted funds	52,182	-	52,182	23,984
Total Funds	<u>52,182</u>	<u>129,512</u>	<u>181,694</u>	<u>192,351</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2023

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 11 to 16 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 8 Nov 2023 and signed on their behalf by:

E. Newton

Elizabeth Newton
Chair of Trustees

Mersey Gateway Environmental Trust
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2023

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Cash flows from operating activities:				
Net income/(expenditure) per SOFA	28,198	(38,855)	(10,658)	22,188
Investment income	-	-	-	-
(Increase)/decrease in debtors	(5) -	-	-	-
Increase/(decrease) in creditors	-	-	-	-
	<u>28,198</u>	<u>(38,855)</u>	<u>(10,658)</u>	<u>22,188</u>
Cash flows from investing activities				
Investment income	(6) -	-	-	-
	<u>28,198</u>	<u>(38,855)</u>	<u>(10,658)</u>	<u>22,188</u>
Net increase/(decrease) in cash:				
Total cash as at 01 April 2022	<u>23,984</u>	<u>168,367</u>	<u>192,351</u>	<u>170,163</u>
Total cash as at 31 March 2023	<u>52,182</u>	<u>129,512</u>	<u>181,694</u>	<u>192,351</u>

The notes on pages 11 to 16 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2023

1 Basis of preparation

- These accounts (financial statements) have been prepared under the historical cost convention,
- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities Act 2011
 - (b) The Companies Act 2006
 - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
 - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. land management), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2023

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2023

4 Income from donations	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	83	-	83	100
	<u>83</u>	<u>-</u>	<u>83</u>	<u>100</u>

5 Income from charitable activities	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Halton Borough Council	-	263,544	263,544	339,684
Halton Borough Council: 5 ways to wellbeing	-	-	-	2,035
Merseytravel	27,840	-	27,840	-
	<u>27,840</u>	<u>263,544</u>	<u>291,384</u>	<u>341,719</u>

6 Other Incoming resources from charitable activities	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Other Incoming Resources	275	-	275	-
	<u>275</u>	<u>-</u>	<u>275</u>	<u>-</u>

Halton Borough Council are providing funding towards our Environmental Services Contract.
Also during the year Halton Borough Council provided funding from their 5 ways to wellbeing project.

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2023

7 Expenditure of charitable activities

	2023 Unrestricted funds	2023 Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
<u>Direct Costs</u>				
Conservation & Research	-	185,356	185,356	223,814
Salaries	-	84,120	84,120	79,714
General Administration	-	27,534	27,534	489
Professional fees	-	3,500	3,500	3,500
Subscriptions & fees	-	296	296	2,047
Insurance	-	1,058	1,058	990
IT Software & consumables	-	176	176	8,764
Governance Costs	(8) -	357	357	313
Total resources expended	-	302,399	302,399	319,631

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2023

7a Movements in funds

	As at 01/04/2022	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2023
	£	£	£	£	£
Unrestricted funds					
General funds	23,984	28,198	-	-	52,182
Restricted funds					
Halton Borough Council	168,367	263,544	302,399	-	129,512
	168,367	263,544	302,399	-	129,512
Total funds	192,351	291,742	302,399	-	181,694

8 Governance Costs

	2023	2022
	£	£
Independent Examiners' fee	300	300
Annual Return Fee	13	13
Trustee Meetings	44	-
	<u>357</u>	<u>313</u>

9 Debtors and prepayments

	£	£
Debtors	-	-
Prepayments	117	161
	<u>117</u>	<u>161</u>

10 Cash at bank and in hand

	£	£
Current Account	187,272	213,658
Cash in hand	771	14
	<u>188,043</u>	<u>213,672</u>

11 Creditors and accruals

	£	£
Creditors	1,005	10,755
Accruals	5,460	10,727
	<u>6,466</u>	<u>21,481</u>

12 Employees

	£	£
Wages and salaries	83,550	66,971
Employer's NI	1,680	2,699
Pension	6,988	6,614
	<u>92,218</u>	<u>76,285</u>

Number of employees

The average monthly number of employees during the year was:	Number	Number
	<u>3</u>	<u>2</u>

There were no employees whose annual remuneration was £60,000 or more.

Key management of the charity received employee benefits (including pension contributions) totalling	<u>39,708</u>	<u>49,583</u>
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Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2023

12 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2023 £	2022 £	2023 £	2022 £
Income from:				
Income from donations	83	100	-	-
Income from charitable activities	27,840	-	263,544	341,719
Other incoming resources	275	-	-	-
Bank interest	-	-	-	-
Total incoming resources	28,198	100	263,544	341,719
Expenditure on:				
Charitable activities	-	-	302,399	319,631
Net incoming / (outgoing) resources	28,198	100	(38,855)	22,088
Transfers between funds	-	-	-	-
Net movement in funds	28,198	100	(38,855)	22,088
Reconciliation of funds				
Total funds as at 01 April 2022	23,984	23,884	168,367	146,279
Total funds as at 31 March 2023	(7a) 52,182	23,984	129,512	168,367

MERSEY GATEWAY ENVIRONMENTAL TRUST

England & Wales - Charity number 1138743

Accounts

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Annual Report and Financial Statements for the year ended 31 March 2022

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular background.

Greater Merseyside Community
Accountancy Service

Mersey Gateway Environmental Trust

Annual Report and Financial Statements for the year ended 31 March 2022

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Trustees' Annual Report	2 to 8
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Statement of Cash flows	12
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Prepared by the Greater Merseyside Community Accountancy Service

Mersey Gateway Environmental Trust

Trustees' report

Introduction

Like many other organisations, Mersey Gateway Environmental Trust (MGET) still felt the impact of Covid-19 on our working arrangements and activities. Working from home (WFH) arrangements were still in place at the start of the year, slowly lifting throughout the summer. However, the year started with our Biodiversity Manager returning from her maternity leave in April 2021 to work 3.5 days a week.

In January 2022, our Chief Executive David Colbourne, left the Trust for pastures new. We wish David all the best with his new job and thank him for the contributions made to MGET. Andrea Drewitt, previously Biodiversity Manager, interviewed successfully for the Chief Executive role and took over from David in February 2022. In addition, we welcomed Stephanie Harrison as our Conservation Officer at the Trust.

Due to WFH arrangements and a slow return to office life, we were unable to host placement students during the year.

However, finances remained positive and MGET achieved its core aims for the year.

Activities

As in the previous years, MGET's core activity has been the continuation of the Environmental Services Contract with the environmental consultancy AECOM. This began with the opening of the Mersey Gateway bridge and includes:

- Aquatic ecological monitoring
- Surface water quality monitoring
- Hydrodynamic monitoring
- Terrestrial ecological monitoring

The Environmental Services Contract is the mainstay activity of the Trust, underpinning its charitable objective to monitor the environment of the estuary to contribute to a Living Laboratory.

AECOM have continued to deliver the activities as planned. Monthly phone-in meetings with the project team have continued to keep MGET staff informed of any changes or particular findings. The frequency continued to be at a reduced schedule, compared to the first years, as based on the findings there were no significant effects of the bridge structure associated with changes in the natural environment.

Due to the removal of the fish pass camera (see previous report), MGET made provisions to find alternative monitoring options. A PhD student developing a monitoring strategy for the Mersey based on eDNA started in October 2021. The fish pass camera equipment has gone to the Wyre Rivers Trust to monitor smelt on the Wyre.

MGET took the unique opportunity to monitor those areas of saltmarsh that were subject to construction activity, i.e. vegetation removal due to haul road. A two year transect monitoring scheme was established.

Governance of MGET

Cllr Judith Guthrie's appointment, representing Warrington Borough Council, ended in July 2021. A new appointment has been discussed with Warrington Borough Council.

Cllr James Hill was replaced by Cllr Stef Nelson in August 2021 to represent Halton Borough Council.

The Chief Exec role was filled full time during the period 1 April 21 – 31 January 2022. The role was taken over by the previous Biodiversity Manager on a 3.5 day/week basis. MGET was successful in recruiting a Conservation Officer, starting on 1 January 2022.

The Board of Trustees met regularly every quarter. The meetings were held online via Teams.

Living Laboratory

MGET continued to provide a platform for estuary/Mersey related research interests through the Biodiversity and Research Board, which continued to meet virtually twice a year. Due to new Covid-19 variants during the winter time, a meeting and planned conference had to be postponed into summer 2022. Instead a shorter and more focused workshop-style online meeting was arranged with the participants of the research board and interested stakeholders to discuss natural capital ideas for the estuary.

MGET continued to sponsor Lucy Dowdall's PhD at Liverpool John Moores University. Lucy started her third year in October 2021. She is investigating a Natural Capital approach in the Mersey Estuary and has been involved in stakeholder engagement with the Trust.

MGET welcomed a new PhD student from Salford University amongst the many who have used the Mersey estuary and MGET data. Jake Jackman started his PhD in October 2021 to investigate methods on how to monitor migratory fish in the Mersey estuary, using an eDNA approach.

MGET was invited to talk to 70 students of Manchester University (Environmental Planning) about the challenges of estuaries, covering both theory in classroom and providing on site experience.

Mersey Gateway Environmental Trust

Trustees' report continued

Stakeholders

MGET continued to be an active stakeholder in the Mersey Estuary over the reporting period through active engagement with the Lower Mersey Catchment Partnership, Mersey Estuary Conservation Group, MGET's Research Board and other individual stakeholders such as the Mersey Tidal Power Project, Universities, and landowners in the estuary. MGET retains its role in feeding into the programme concerns about adverse environmental impacts that arise from the O&M phase of the Mersey Gateway bridge.

Community Engagement

MGET has continued to use social media platforms to engage community interest. Since the start of our Conservation Officer the use of social media and consequently the engagement has seen an impressive improvement.

Projects

MGET was successful in receiving a grant from Halton Borough Council as part of the '5 ways to well-being' initiative, organised by Public Health England. MGET invited local primary schools from Widnes and Runcorn for a morning to enjoy the outdoors, learning new skills, for example recording wildlife, using the iNaturalist app. The project has seen its challenges, but was well received by the participating schools and the funder.

A common bird census at the Upper Moss Side area has been carried out in summer 21. The report details the potential for wildlife and collects ideas on how to engage in managing the site.

Achievements and performance

The actions of the Trust have continued to be guided by 4 key messages through a mixture of different ways including presentations, talks, site visits and social media activities.

Key message 1 – Protecting, managing, conserving and improving the local environment is central to the Mersey Gateway Project

MGET has continued its engagement with landowners to manage natural areas within the Mersey estuary, including its saltmarshes and 'the orchid site'. Working with, for example, Mersey Rivers Trust has provided stimulus to further discuss project and changes. MGET is also an active member of the Mersey Estuary Conservation Group. MGET has also been looking into how to incorporate micro plastic monitoring/research into its portfolio.

Key message 2 – The Mersey Gateway Environmental Trust is a unique and innovative approach to environmental management and research that will bring major benefits/improvements to the area (the Upper Mersey Estuary)

Examples of achieving this message:

MGET has continued to meet with the relevant stakeholders in the area. We have also continued our approach to invite and present to local groups, including universities to provide learning opportunities. It is expected that more talks can be held in person in the next year. The social media engagement has been improved in 2022.

Key message 3 – The Mersey Gateway Environmental Trust will be aiming to bring substantial new additional funding to the area

Examples of achieving this message:

The Trust has been investigating how it could contribute to the delivery of Biodiversity Net Gain in the area. This will become obligatory for developers from 2023 onwards and MGET can see its unique position in this.

MGET secured some funding for a 5 ways to well-being project with local primary schools.

MGET contributed to the success of the Championing Coastal Coordination project, led by the Mersey Rivers Trust.

Key message 4 – The Mersey Gateway Environmental Trust aim to develop the Upper Mersey Estuary into a 'Living Laboratory' available for future generations to enjoy, study and understand.

Supporting and contributing to research continues to be an important element of the Trust's work. The Biodiversity and Research Board have continued to show development and leadership under the chair of Dr David Parker. The research board and its wide variety of members support the development of a management plan for the Upper Mersey Estuary. A PhD student sponsored by MGET has started at Salford University to develop an eDNA monitoring project.

Mersey Gateway Environmental Trust

Trustees' report continued

Financial and Organisational Health forecast

MGET finances are healthy, but resources are declining. This was predictable as the Trust enters its last year of environmental monitoring that is tied to the planning conditions of the Mersey Gateway development.

The next, much scaled back, five year monitoring schedule is being prepared for tender and a January 2023 start date.

The economic activity of the Trust remained stable based on the previous year. Emerging from the post-pandemic state, the Trust is expected to be able to attract more funding for the coming years.

The Trust is expected to continue to mainly operate from home, with the slow return to face-to-face meetings.

Mersey Gateway Environmental Trust

Financial Review

The surplus of the charity for the year amounted to £22,188 (Deficit (£31,070) ~2021)

Reserves Policy

Details of the charity's reserves are shown in note 7a and show a figure of £23,984.

Risk Management

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to the satisfactory delivery of the environmental monitoring and management contract.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

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

Approved by the Board on 9th November 2022 and signed on behalf of the directors by:

Elizabeth Newton
Director / Trustee

Reference and Administrative Details

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2022.

Name	Position	Dates
E.M. Newton	Chair	
Professor D. Norman		
S Bentley MBE		
D Inman		
P Oldfield		till 3 June 2022
Cllr Stefan Michael John Nelson		appointed 28 August 2021
D Boyer		appointed 2 August 2022

Method of appointment

The Directors of the company are also charity trustees for the purposes of charity law and have been duly appointed by the Nominating Authorities within the boroughs of Warrington and Halton. Under the MGET Articles, such nominated members are known as Directors. Members are registered as directors of the company under Company Law and are also registered as charity trustees with the Charity Commission.

The Trust is a company limited by Guarantee, registration no. 07379879 and comprises a mixture of appointed and nominated Trustees.

Additional Board members may be co-opted during the period. They must retire at the next AGM, though may stand for re-election. The current mix of Directors includes expertise from backgrounds in the public, private and voluntary sectors. In addition to their knowledge and interest in wildlife, Trustees bring managerial and organisational skills in policy, strategy and financial matters.

Registered address

Mersey Gateway Office
Forward Point
Tanhouse Lane
Widnes
WA8 0SL

Bankers

The Co-Operative Bank
Old Market
Warrington Old Market Place
Warrington
WA1 1QB

Governing document

The organisation is a company limited by guarantee, incorporated on 17th September 2010 in the name of Mersey Gateway Environmental Trust Company Number 07379879 and registered as a Charity on 1st November 2010 Charity number 1138743.

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

Reference and Administrative Details

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Objects of the organisation

The Charity's objects are to promote for the benefit of the public the conservation protection and improvement of the physical and natural environment of the Upper Mersey Estuary and related areas and for the avoidance of doubt (and without prejudice to the generality of the above) shall include the following:

To promote saltmarsh management for nature conservation purposes, including grassland management by livestock grazing and cutting, pool and creek management and annual maintenance work

To assist in the implementation of the Mersey Gateway Biodiversity Management Plan including the monitoring of environmental data for aquatic ecology, surface water quality, hydrodynamics and terrestrial ecology.

To manage land as a local nature reserve

To advance the education of the public in the biodiversity of the Upper Mersey Estuary

To promote organise and encourage study and research for the advancement of knowledge of biodiversity in the Upper Mersey Estuary

To become a grant making body to other charitable organisations

Public Benefit:

In identifying and reviewing these priorities, aims and objectives, plus the supporting actions and activities for the year, we have been fully mindful of the guidance contained in the Charity Commission's general guidance on public benefit. We have aimed to ensure that all these planned actions and activities, agreed or noted by the Trustees/Directors at our regular Committee Meetings, are for public benefit.

Accountant

on behalf of:

Greater Merseyside Community Accountancy Service

St Marie's
Lugsdale Road
Widnes
WA8 6DB

Independent Examiner's report to the trustees of Mersey Gateway Environmental Trust

I report on the accounts of the charity for the year ended 31st March 2022 set out on pages 9 to 17

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
St Marie's
Lugsdale Road
Widnes
WA8 6DB

9th November 2022

Mersey Gateway Environmental Trust
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Income from donations	(4)	100	-	100	30,000
Income from charitable activities	(5)	-	341,719	341,719	306,761
Other incoming resources	(6)	-	-	-	-
Bank interest		-	-	-	-
Total incoming resources		100	341,719	341,819	336,761
Resources expended					
Charitable activities	(7)	-	319,631	319,631	367,831
Net incoming / (outgoing) resources		100	22,088	22,188	(31,070)
Transfers between funds		-	-	-	-
Net movement in funds		100	22,088	22,188	(31,070)
Reconciliation of funds					
Total funds as at 01 April 2021		23,884	146,279	170,163	201,233
Total funds as at 31 March 2022	(7a)	23,984	168,367	192,351	170,163

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
Comparative figures for the previous year by fund type are shown in Note 12.
The Notes on pages 11 to 17 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current Assets				
Debtors and prepayments	(6) 161	-	161	3,855
Cash at bank and in hand	(7) 23,824	189,848	213,672	181,807
Total current assets	<u>23,984</u>	<u>189,848</u>	<u>213,833</u>	<u>185,663</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year)	(8) -	21,481	21,481	15,500
Total current liabilities	<u>-</u>	<u>21,481</u>	<u>21,481</u>	<u>15,500</u>
Net Assets	<u>23,984</u>	<u>168,367</u>	<u>192,351</u>	<u>170,163</u>
Funds of the charity				
Restricted Funds	-	168,367	168,367	146,279
Unrestricted funds	23,984	-	23,984	23,884
Total Funds	<u>23,984</u>	<u>168,367</u>	<u>192,351</u>	<u>170,163</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2022

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 11 to 17 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 9th November 2022 and signed on their behalf by:

Elizabeth Newton
Chair of Trustees

Mersey Gateway Environmental Trust
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash flows from operating activities:				
Net income/(expenditure) per SOFA	100	22,088	22,188	(31,070)
Investment income	-	-	-	-
(Increase)/decrease in debtors	(5)	-	-	-
Increase/(decrease) in creditors	-	-	-	-
	<u>100</u>	<u>22,088</u>	<u>22,188</u>	<u>(31,070)</u>
Cash flows from investing activities				
Investment income	(6)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash:	100	22,088	22,188	(31,070)
Total cash as at 01 April 2021	<u>23,884</u>	<u>146,279</u>	<u>170,163</u>	<u>201,233</u>
Total cash as at 31 March 2022	<u>23,984</u>	<u>168,367</u>	<u>192,351</u>	<u>170,163</u>

The notes on pages 11 to 17 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2022

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
 - (a) The Charities Act 2011
 - (b) The Companies Act 2006
 - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
 - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. land management), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2022

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2022

4 Income from donations	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations	100	-	100	30,000
	<u>100</u>	<u>-</u>	<u>100</u>	<u>30,000</u>
5 Income from charitable activities	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Halton Borough Council	-	339,684	339,684	306,761
Halton Borough Council: 5 ways to wellbeing	-	2,035	2,035	-
	<u>-</u>	<u>341,719</u>	<u>341,719</u>	<u>306,761</u>
6 Other Incoming resources from charitable activities	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Other Incoming Resources	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Halton Borough Council are providing funding towards our Environmental Services Contract.
 Also during the year Halton Borough Council provided funding from their 5 ways to wellbeing project.

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2022

7 **Expenditure of charitable activities**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
<u>Direct Costs</u>				
Conservation & Research	-	223,814	223,814	287,948
Salaries	-	79,714	79,714	67,024
Advertising & marketing	-	-	-	4,400
Travel	-	-	-	647
General Administration	-	489	489	-
Professional fees	-	3,500	3,500	3,226
Subscriptions & fees	-	2,047	2,047	10
Insurance	-	990	990	976
IT Software & consumables	-	8,764	8,764	3,317
Governance Costs	(8) -	313	313	283
Total resources expended	-	319,631	319,631	367,831

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2022

7a Movements in funds

	As at 01/04/2021	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2022
	£	£	£	£	£
Unrestricted funds					
General funds	23,884	100	-	-	23,984
Restricted funds					
Halton Borough Council	146,279	341,719	319,631	-	168,367
	<u>146,279</u>	<u>341,719</u>	<u>319,631</u>	<u>-</u>	<u>168,367</u>
Total funds	<u>170,163</u>	<u>341,819</u>	<u>319,631</u>	<u>-</u>	<u>192,351</u>

8 Governance Costs

	2022	2021
	£	£
Independent Examiners' fee	300	270
Annual Return Fee	13	13
Trustee Meetings	-	-
	<u>313</u>	<u>283</u>

9 Debtors and prepayments

	£	£
Debtors	-	3,555
Prepayments	161	300
	<u>161</u>	<u>3,855</u>

10 Cash at bank and in hand

	£	£
Current Account	213,658	181,715
Cash in hand	14	93
	<u>213,672</u>	<u>181,807</u>

11 Creditors and accruals

	£	£
Creditors	10,755	15,500
Accruals	10,727	-
	<u>21,481</u>	<u>15,500</u>

12 Employees

	£	£
Wages and salaries	66,971	58,380
Employer's NI	2,699	2,428
Pension	6,614	6,216
	<u>76,285</u>	<u>67,024</u>

Number of employees

The average monthly number of employees during the year was:	Number	Number
	<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was £60,000 or more.

Key management of the charity received employee benefits (including pension contributions) totalling	<u>49,583</u>	<u>35,556</u>
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Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2022

12 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2022	2021	2022	2021
	£	£	£	£
Income from:				
Income from donations	100	30,000	-	-
Income from charitable activities	-	-	341,719	306,761
Other incoming resources	-	-	-	-
Bank interest	-	-	-	-
Total incoming resources	100	30,000	341,719	306,761
Expenditure on:				
Charitable activities	-	-	319,631	367,831
Net incoming / (outgoing) resources	100	30,000	22,088	(61,070)
Transfers between funds	-	-	-	-
Net movement in funds	100	30,000	22,088	(61,070)
Reconciliation of funds				
Total funds as at 01 April 2021	23,884	(6,116)	146,279	207,349
Total funds as at 31 March 2022	(7a) 23,984	23,884	168,367	146,279

MERSEY GATEWAY ENVIRONMENTAL TRUST

England & Wales - Charity number 1138743

Accounts

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Annual Report and Financial Statements for the year ended 31 March 2021

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular background.

Greater Merseyside Community
Accountancy Service

Mersey Gateway Environmental Trust

Annual Report and Financial Statements for the year ended 31 March 2021

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Balance sheet	11
Statement of Cash flows	12
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Prepared by the Greater Merseyside Community Accountancy Service

Mersey Gateway Environmental Trust

Trustees' report

Introduction

This year was a challenging year for all as the year started, and ended, during lockdown due to the ongoing Covid 19 pandemic. The Mersey Gateway Environmental Trust (MGET) offices were closed and pandemic restrictions did impact on operational activity and recruitment. This coincided with the sad passing of a director, Cllr Keith Morley who had been a long time champion and supporter as well as Director/Trustee of MGET, and he will be deeply missed. We also lost the temporary services of a member staff due to maternity for most of the year (we congratulate Andrea and George on their lovely twins). MGET was able to backfill some of the work with the addition of a part-time seconded ecologist from the Mersey Rivers Trust and we also thank them for their contribution. Due to a closed office we were unable to host any placement students despite having some interest. However finances remained positive and the MGET still achieved its core aims for the year.

Activities

The most important activity for the Trust has been the continuation of the 5 year Environmental Services monitoring and management contract with the environmental consultancy AECOM. This began with the opening of the Mersey Gateway Bridge in 2017 and includes:

1. Aquatic ecology monitoring
2. Surface water quality monitoring
3. Hydrodynamic monitoring
4. Terrestrial ecology monitoring
5. A mitigation scheme for Wigg Island Local Nature reserve
6. A mitigation scheme for the saltmarsh either side of the new bridge

This monitoring and management work is continuing to be the mainstay activity of the Trust, underpinning the Trust vision "to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment of the Upper Mersey Estuary and related areas". This year we passed the 3 year mark after permission to use the new Mersey Gateway Bridge.

Aecom, the main contractors, have delivered most of the planned activity despite lockdown rules although some slight delays have been experienced. In early days of lockdown we were unable legally to fulfil the Spring full estuarine survey (as it was not possible to socially distance in small boat and the harbour closed too). This has been moved to Spring 2023. For similar reasons we have also lost aerial photographic survey as the airfield is closed and the confines of a cockpit make it difficult to remain socially distant. This has impacted the hydrodynamics but not materially.

The frequency of monitoring continues to be reduced from the first 2 years of intense monitoring. This subsequent reduction in costs also explains the reduction in turnover of the organisation. The monitoring reports continue to show no significant impact on the natural environment caused by the bridge at the moment, and we are confident that the data collection we carry out benefits other areas of our work such as the living laboratory.

We were advised that the future of the Fish Pass camera was at risk in late 2019 due the redevelopment of the Woolston Weir to accommodate a new hydropower scheme. The redevelopment would mean that an alternative (and improved) fish pass would be installed but this could not economically accommodate the existing VAKI camera and would involve some technical compromises on quality too (it would be cheaper to install a new camera and no funds existed to cover that). Hence MGET have lost the facility in this year's migratory period. MGET has liaised with the Environment Agency about alternative methods for monitoring migratory fish. We have agreed that the existing record shows that the migration of the fish has not been hampered and that the presence of this new structure (the new hydropower scheme) create a situation where further monitoring is difficult to determine the impact of the Mersey Gateway Bridge, when we have a reformulated physical structure that covers more of the river than the bridge pillars. MGET has however committed to seeking alternative ways to monitor migratory fish and hopes to do so via the eDNA technique it has already trialled via an Masters research student at Salford University.

MGET continued to be part of the Merseylink joint working team to provide the detailed design for the saltmarsh restoration plans for the operational period of the new Bridge. The management works by MGET will commence once the Project has reached 'Works Completion' and all land has been handed back to the respective landowners.

The time lapse footage has continued throughout the year and an interim edited version has been shared on social media. MGET has extend the project into 2021-22 with final edit due November 2021.

Mersey Gateway Environmental Trust

Trustees' report continued

Governance of MGET

MGET suffered the sad loss of Cllr Keith Morley in November. Keith was a long served Director and keen advocate of MGET. As an appointed Director from Halton Council Keith was succeeded by Cllr Stan Hill.

The 2 full time officers with MGET continued in employment (one spent the majority of the year on maternity leave). MGET was able to supplement its office with the part-time secondment of an ecologist from the Mersey Rivers Trust.

Due to Covid restrictions board meetings were conducted via online Teams meetings. MGET has invested in technology to assist staff in doing this going forward. The core operations of MGET was maintained although development of new projects was hampered.

Living Laboratory

MGET maintained actions that had already been initiated before the Covid restrictions, these included the continuation of the Natural Capital PhD research, the vegetation transects of the Saltmarshes under the Mersey Gateway Bridge and breeding bird survey of Cuerdley marsh and Norton marsh. Some of the activities had to undergo some adaptation especially as the power generation operations at Fiddler's Ferry Power Station have ceased and meant access to Cuerdley marsh is less straightforward.

Furthermore, MGET delivered some conservation clearing of the Orchid Site in February 2020. Inspection in the summer of 2020 showed that this had been effective and for the first time since construction ended orchids were spotted at the site again.

The independent Biodiversity and Environment Research Board has continued to meet virtually.

MGET worked with Salford University on their Consultancy module for students on exploring educational opportunities and sampling for microplastic pollution.

Stakeholders

MGET has been in contact with Mersey Tidal Power Project as an active Environmental stakeholder and participated in a couple of sessions on the type of evidence needed to understand the local environmental context. MGET will retain a role in feeding into the programme concerns about adverse environmental impacts that may arise from the project.

Community Engagement

In April 2020 MGET's film "Making Room for Nature" achieved enough votes to make the short list of the Charity film Awards final. MGET was not successful in winning any awards, but we were competing against the bigger charities to get votes in (the exercise itself though did get some great feedback we were advised that our video page had had 1700 views which is an achievement in itself).

MGET has increased its social media viability by reviving a LinkedIn Page for MGET, <https://www.linkedin.com/company/mersey-gateway-environmental-trust/>

Despite Covid restrictions MGET was still able to deliver one talk to a group of 40 students on Masters Course at Salford University about the origins of the project and ongoing environmental activity and plans.

Projects

The final PhD thesis from an MGET project was delivered this year, "A Wetland Vulnerability Assessment: consequences for the avian communities of saltmarshes" by Daniel Alexander. We are pleased to report the PhD was successful and Dan was awarded his doctorate. The project looked at the impacts of climate change on bird breeding site particularly on Norton Marsh and how conservation methods can assist (it was very supportive of conservation grazing and explored why we continue to be concerned by climate change impacts).

MGET collaborated with a Masters research student, Joe Perkins, at Salford University looking at migratory fish populations in the Mersey. The final thesis "Using environmental DNA metabarcoding to monitor fish biodiversity and assess anthropogenic barrier impacts on the river Mersey, UK" was concluded this year (May 2020). An MSc thesis was submitted showing this environmental DNA (eDNA) method is viable on the Mersey. The results are very promising and show a good range of fish species that have been missed by other survey techniques. It does offer some good possibilities for future working which the Trust is exploring with Salford University as a way forward for a PhD study. The technique offers other possibilities of monitoring further species such as mammals that use the watercourses too.

Mersey Gateway Environmental Trust

Trustees' report continued

MGET are working with Liverpool John Moores University on a PhD project exploring how Natural Capital methods can be employed in an estuary setting. Natural Capital assessments have been widely employed and are expanding but estuaries pose a unique challenge to the technique. The challenges of an environment that changes twice a day are helping refine the process. The project is making good progress despite Covid and whilst some of the stakeholder engagement has been delayed other aspects have been advanced.

The post project surveys for the Beyond our Bridges project have continued and the contractors have reported positive data. It is fair to say the work is still reaping rewards from management of the habitats and we suspect bird populations maybe expanding to neighbouring sites.

The monitoring of the recovery from the haul road on the Saltmarsh under the Mersey Gateway Bridge continues with the time lapse photography project, MGET has produced an interim video for social media and it has been well received. The delay in clearing the site meant that a growing season in 2019 was missed so MGET has extended the project October 2021.

In addition the vegetation transect has been started this year and reports show that vegetation is returning to the saltmarsh as part of the recovery plan. Transects are envisaged for 3 consecutive years.

Achievements and performance

MGET is investing time and effort in creating ideas for future projects that support our key messages over the next years, as well as supporting the general strategy highlighted in the business plan. These are vital to make MGET fit for purpose to deliver wildlife benefits through the themes of Living Laboratory, Community & Education, engaging with Stakeholders, and Funding.

[The website has continued to be improved and can be found at www.mget.co.uk](http://www.mget.co.uk) .

MGET continues to progress and promote its work through social media and is experiencing steady growth in those areas, as well as expanding the platforms (with the addition of a LinkedIn page) and increasing the content.

The actions of the Trust have continued to be guided by 4 key messages through a mixture of different ways including presentations, talks, site visits and social media activities.

Key message 1 – Protecting, managing, conserving and improving the local environment is central to the Mersey Gateway Project

MGET has joined Sankey Canal operational group and the group has produced an information booklet to educate the public about its heritage and natural history. This has also led to some collaboration on funding bids to support the maintenance and improvement of the Canal.

The innovative approach to clearing the Orchid site has shown that under the correct conditions orchids will thrive.

Key message 2 – The Mersey Gateway Environmental Trust is a unique and innovative approach to environmental management and research that will bring major benefits/improvements to the area (the Upper Mersey Estuary)

MGET gave a presentation to Salford University students about the how the Mersey Gateway project had environmental concerns at the outset and mitigated actions to accommodate actions for the benefit of Biodiversity. The legacy, that is MGET, will build on that work for the coming decades.

Monitoring of Cuerdley and Norton Marsh has shown the benefit of evidence based conservation management and how effective it can be.

MGET will be trialling a controlled flail of the saltmarsh to encourage more ground nesting birds while conditions are not right for grazing to return to the area.

Key message 3 – The Mersey Gateway Environmental Trust will be aiming to bring substantial new additional funding to the area

MGET has been trying to secure additional funding for projects. It has been successful in partnering with Liverpool John Moores University to secure the match for the Phd study, and received a donation from United Utilities as part of its work the Lower Mersey Catchment group to enhance biodiversity in the area under the Speke to Spike Island project.

Whilst unsuccessful in a highly competitive environment (round one of the GRCF had nearly 600 projects for only 48 schemes offered funding) MGET has also participated in the following attempts to secure funds;

Mersey Gateway Environmental Trust

Trustees' report continued

Bid name	Amount	Funder	Date	Lead Party
Movement for Good	£1K	Ecclesiastical Insurer	14/5/20	MGET
Mersey (Mini) Beasts	£63K	Cadent	28/5/20	MGET
Pilot Biodiversity Credits scheme	undisclosed	Natural England	28/8/2020	MGET
Green Recovery Challenge fund	£1.3m	HLF	24/9/2020	MGET
Green Recovery Challenge fund	£244K	HLF	2/10/2020	MGET
Community Environment Fund	£15K	Liverpool City Region	2/11/20	MGET

Key message 4 – The Mersey Gateway Environmental Trust aim to develop the Upper Mersey Estuary into a 'Living Laboratory' available for future generations to enjoy, study and understand.

The reports from the Masters research project, for eDNA work, and PhD thesis, on wetland habitat vulnerability assessment, show the ongoing outputs that the Living Laboratory concept delivers.

The Natural Capital study is on-going and there are plans for eDNA project to start in Autumn 2021. MGET is also assisting a summer undergraduate placement looking at macroinvertebrates in the Scrapes created as part of the saltmarsh restoration plan.

The Directors have also agreed a budget to undertake a terrestrial invertebrate assessment in 2022.

Financial and Organisational Health forecast

MGET finances are healthy and future income is declining but this was inevitable as the monitoring contract was reduced in intensity. The impacts of Covid started to emerge in March 2020 and whilst it is a concern, costs and income are related, therefore where activities cannot be delivered costs are not incurred but neither is income. It has been essential that monitoring work was unaffected in the long run and working with guidelines (from appropriate trade bodies) covid safe working conditions and practices have been developed. Hence monitoring works were recovered mostly.

Due to digital capabilities MGET can operate from staff's home and adhere to Government guidance. MGET has revived and refreshed its disaster plan in response to this impact. Economic activity for MGET was always due to be scaled back as the monitoring frequency is scaled back in line with the planning obligations. The greatest disruption has been the loss of the use of a major piece of monitoring fish camera equipment due to the development of a Hydropower scheme at the site of Woolston Weir. The Trust has worked with key stakeholders and identified a way forward and the Environment Agency has accepted that the Mersey Gateway Bridge did not inhibit fish migration as demonstrated by the operational camera. MGET has agreed to continue monitoring via eDNA.

Mersey Gateway Environmental Trust

Financial Review

The deficit of the charity for the year amounted to (£31,070) (Surplus £97,216 ~2020)

Reserves Policy

Details of the charity's reserves are shown in note 7a and show a figure of £23,884.

Risk Management

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to the satisfactory delivery of the environmental monitoring and management contract.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

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

Approved by the Board on 10th November 2021 and signed on behalf of the directors by:



Paul Oldfield
Company Secretary

Reference and Administrative Details

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2021.

Name	Position	Dates
E.M. Newton	Chair	
Professor D. Norman		
J. Guthrie		Till 17th June 2021
S Bentley MBE		
D Inman		
P Oldfield		
Cllr Stefan Michael John Nelson		appointed 28th August 2021
Stanley James Hill		appointed 15th February 2021 till 5th July 2021

Company Secretary

P. Oldfield

Method of appointment

The Directors of the company are also charity trustees for the purposes of charity law and have been duly appointed by the Nominating Authorities within the boroughs of Warrington and Halton. Under the MGET Articles, such nominated members are known as Directors. Members are registered as directors of the company under Company Law and are also registered as charity trustees with the Charity Commission.

The Trust is a company limited by Guarantee, registration no. 07379879 and comprises a mixture of appointed and nominated Trustees.

Additional Board members may be co-opted during the period. They must retire at the next AGM, though may stand for re-election. The current mix of Directors includes expertise from backgrounds in the public, private and voluntary sectors. In addition to their knowledge and interest in wildlife, Trustees bring managerial and organisational skills in policy, strategy and financial matters.

Registered address

Mersey Gateway Office
Forward Point
Tanhouse Lane
Widnes
WA8 0SL

Bankers

The Co-Operative Bank
Old Market
Warrington Old Market Place
Warrington
WA1 1QB

Governing document

The organisation is a company limited by guarantee, incorporated on 17th September 2010 in the name of Mersey Gateway Environmental Trust Company Number 07379879 and registered as a Charity on 1st November 2010 Charity number 1138743.

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

Reference and Administrative Details

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Objects of the organisation

The Charity's objects are to promote for the benefit of the public the conservation protection and improvement of the physical and natural environment of the Upper Mersey Estuary and related areas and for the avoidance of doubt (and without prejudice to the generality of the above) shall include the following:

To promote saltmarsh management for nature conservation purposes, including grassland management by livestock grazing and cutting, pool and creek management and annual maintenance work

To assist in the implementation of the Mersey Gateway Biodiversity Management Plan including the monitoring of environmental data for aquatic ecology, surface water quality, hydrodynamics and terrestrial ecology.

To manage land as a local nature reserve

To advance the education of the public in the biodiversity of the Upper Mersey Estuary

To promote organise and encourage study and research for the advancement of knowledge of biodiversity in the Upper Mersey Estuary

To become a grant making body to other charitable organisations

Public Benefit:

In identifying and reviewing these priorities, aims and objectives, plus the supporting actions and activities for the year, we have been fully mindful of the guidance contained in the Charity Commission's general guidance on public benefit. We have aimed to ensure that all these planned actions and activities, agreed or noted by the Trustees/Directors at our regular Committee Meetings, are for public benefit.

Accountant

on behalf of:

Greater Merseyside Community Accountancy Service

St Marie's
Lugsdale Road
Widnes
WA8 6DB

Independent Examiner's report to the trustees of Mersey Gateway Environmental Trust

I report on the accounts of the charity for the year ended 31st March 2021 set out on pages 10 to 18

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
St Marie's
Lugsdale Road
Widnes
WA8 6DB



10th November 2021

Mersey Gateway Environmental Trust
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Income from donations	(4)	30,000	-	30,000	60
Income from charitable activities	(5)	-	306,761	306,761	549,186
Other incoming resources	(6)	-	-	-	120
Bank interest		-	-	-	-
Total incoming resources		<u>30,000</u>	<u>306,761</u>	<u>336,761</u>	<u>549,366</u>
Resources expended					
Charitable activities	(7)	<u>-</u>	<u>367,831</u>	<u>367,831</u>	<u>452,150</u>
Net incoming / (outgoing) resources		30,000	(61,070)	(31,070)	97,216
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		30,000	(61,070)	(31,070)	97,216
Reconciliation of funds					
Total funds as at 01 April 2020		(6,116)	207,349	201,233	104,017
Total funds as at 31 March 2021	(7a)	<u>23,884</u>	<u>146,279</u>	<u>170,163</u>	<u>201,233</u>

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
Comparative figures for the previous year by fund type are shown in Note 12.
The Notes on pages 12 to 18 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current Assets				
Debtors and prepayments	(6) 3,855	-	3,855	141,256
Cash at bank and in hand	(7) 35,528	146,279	181,807	100,954
Total current assets	<u>39,384</u>	<u>146,279</u>	<u>185,663</u>	<u>242,210</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year)	(8) 15,500	-	15,500	40,978
Total current liabilities	<u>15,500</u>	<u>-</u>	<u>15,500</u>	<u>40,978</u>
Net Assets	<u>23,884</u>	<u>146,279</u>	<u>170,163</u>	<u>201,233</u>
Funds of the charity				
Restricted Funds	-	146,279	146,279	207,349
Unrestricted funds	23,884	-	23,884	(6,116)
Total Funds	<u>23,884</u>	<u>146,279</u>	<u>170,163</u>	<u>201,233</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2021

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 18 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 10th November 2021 and signed on their behalf by:

Elizabeth Newton
Chair of Trustees

Mersey Gateway Environmental Trust
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash flows from operating activities:				
Net income/(expenditure) per SOFA	30,000	(61,070)	(31,070)	97,216
Investment income	-	-	-	-
(Increase)/decrease in debtors	(5) -	-	-	-
Increase/(decrease) in creditors	-	-	-	-
	<u>30,000</u>	<u>(61,070)</u>	<u>(31,070)</u>	<u>97,216</u>
Cash flows from investing activities				
Investment income	(6) -	-	-	-
Net increase/(decrease) in cash:	30,000	(61,070)	(31,070)	97,216
Total cash as at 01 April 2020	<u>(6,116)</u>	<u>207,349</u>	<u>201,233</u>	<u>104,017</u>
Total cash as at 31 March 2021	<u>23,884</u>	<u>146,279</u>	<u>170,163</u>	<u>201,233</u>

The notes on pages 12 to 18 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2021

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
 - (a) The Charities Act 2011
 - (b) The Companies Act 2006
 - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
 - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. land management), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2021

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2021

4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	30,000	-	30,000	60
	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>60</u>

5 Income from charitable activities

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Halton Borough Council	-	306,761	306,761	547,686
Macintyre Hudson	-	-	-	1,500
	<u>-</u>	<u>306,761</u>	<u>306,761</u>	<u>549,186</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Other Incoming Resources	-	-	-	120
	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>

Halton Borough Council are providing funding towards our Environmental Services Contract.

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2021

7 Expenditure of charitable activities

	2021 Unrestricted funds	2021 Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
<u>Direct Costs</u>				
Conservation & Research	-	287,948	287,948	385,100
Salaries	-	67,024	67,024	61,723
Advertising & marketing	-	4,400	4,400	-
Travel	-	647	647	-
Administration	-	-	-	801
Professional fees	-	3,226	3,226	3,200
Subscriptions & fees	-	10	10	-
Insurance	-	976	976	965
IT Software & consumables	-	3,317	3,317	-
Governance Costs	(8) -	283	283	361
Total resources expended	-	367,831	367,831	452,150

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2021

7a Movements in funds

	As at 01/04/2020	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2021
	£	£	£	£	£
Unrestricted funds					
General funds	(6,116)	30,000	-	-	23,884
Restricted funds					
Halton Borough Council	207,349	306,761	367,831	-	146,279
	207,349	306,761	367,831	-	146,279
Total funds	201,233	336,761	367,831	-	170,163

8 Governance Costs

	2021	2020
	£	£
Independent Examiners' fee	270	225
Annual Return Fee	13	-
Trustee Meetings	-	136
	283	361

9 Debtors and prepayments

	£	£
Debtors	3,555	141,256
Prepayments	300	-
	3,855	141,256

10 Cash at bank and in hand

	£	£
Current Account	181,715	100,861
Cash in hand	93	93
	181,807	100,954

11 Creditors and accruals

	£	£
Creditors	15,500	31,749
Accruals	-	9,229
	15,500	40,978

12 Employees

	£	£
Wages and salaries	58,380	50,470
Employer's NI	2,428	3,347
Pension	6,216	7,906
	67,024	61,723

Number of employees

The average monthly number of employees during the year was:	Number	Number
	2	2

There were no employees whose annual remuneration was £60,000 or more.

Key management of the charity received employee benefits (including pension contributions) totalling	35,556	25,966
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Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2021

12 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2021	2020	2021	2020
	£	£	£	£
Income from:				
Income from donations	30,000	60	-	-
Income from charitable activities	-	-	306,761	549,186
Other incoming resources	-	120	-	-
Bank interest	-	-	-	-
Total incoming resources	<u>30,000</u>	<u>180</u>	<u>306,761</u>	<u>549,186</u>
Expenditure on:				
Charitable activities	-	-	367,831	452,150
Net incoming / (outgoing) resources	30,000	180	(61,070)	97,036
Transfers between funds	-	-	-	-
Net movement in funds	30,000	180	(61,070)	97,036
Reconciliation of funds				
Total funds as at 01 April 2020	(6,116)	(6,296)	207,349	110,313
Total funds as at 31 March 2021	(7a) <u>23,884</u>	<u>(6,116)</u>	<u>146,279</u>	<u>207,349</u>