

MORECAMBE BAY PARTNERSHIP

England & Wales · Charity number 1173489

Details

Status Registered

Legal form CIO

Registered 2017-06-20

Register [View on the Charity Commission register](#)

Contact

Address Stricklandgate House
92 Stricklandgate
Kendal
Cumbria
LA9 4PU

Phone 07880 345754

Email info@morecambabay.org.uk

Website www.morecambabay.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:1) TO PROMOTE THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT OF MORECAMBE BAY FOR PUBLIC BENEFIT, IN PARTICULAR THROUGH THE PROTECTION AND MAINTENANCE OF THE BAY'S COASTAL AND MARINE ENVIRONMENTS.2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE NATURAL AND CULTURAL HISTORY, CONSERVATION, ENVIRONMENT AND MANAGEMENT OF MORECAMBE BAY.3) TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITY OF MORECAMBE BAY IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY.4) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION OR LEISURE TIME OCCUPATION OF INDIVIDUALS IN THE MORECAMBE BAY AREA WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIALCIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Morecambe Bay Partnership celebrates and encourages greater understanding and enjoyment of the Bay area's natural, cultural and historic assets; conserves the unique wildlife, culture and heritage; connects people with their place and with one another to improve their quality of life; and collaborates with key partners and the local community.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cumbria
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£486,845	£427,797	-	-
2024-03-31	£493,978	£626,977	-	-
2023-03-31	£524,830	£485,054	£333,839	13
2022-03-31	£361,930	£422,533	-	-
2021-03-31	£336,844	£328,576	-	-

Trustees

Name	Role	Appointed
Alistair Eagles		2025-01-17
Amanda Delia Finan		2020-07-01
Dr Paul Salveson		2025-01-17
EMMA PARSONS		2017-11-24
Georgina Young		2020-07-01
Helen Kemp		2023-08-17
Mark Hawker		2025-01-17
Mark Holroyd		2020-07-01
THOMAS BURDITT		2017-11-24

MORECAMBE BAY PARTNERSHIP

England & Wales - Charity number 1173489

Accounts



**Morecambe
Bay**
Partnership

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2025

Charity Registration no: 1173489

**Registered Address: Stricklandgate House
92 Stricklandgate, Kendal. LA9 4PU**

**Independent examiner: Enaid Accountancy Ltd, Units 24 & 25
Goodsheds Container Village, Hood Road, Barry. CF62 5QU**





We are Morecambe Bay Partnership

Our charity works in partnership to make good things happen for Morecambe Bay. From protecting nature & improving access to the countryside & coast to increasing understanding of the Bay's heritage, our work aims to make the area a better place to live, work, study & visit.

Our charity's vision is for Morecambe Bay to be an exceptional place to live & an outstanding place to visit. A place where the local economy provides healthy, happy, low carbon living for everyone. Nature is more abundant, heritage is understood, protected & celebrated, and our culture is thriving.

We raise funds to protect nature & heritage, to improve skills, & the health and wellbeing of local people.

We share our messages, skills & expertise with others to improve the profile & understanding of Morecambe Bay, so everyone can understand and appreciate it.

We identify & prioritise new opportunities to deliver impact, bringing organisations together to deliver shared goals. We co-ordinate & manage partnerships & projects with & on behalf of others.

We invest in research & data, ensuring that information about Morecambe Bay is up to date & relevant.

Through our leadership we help everyone value, respect and protect Morecambe Bay.



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Legal and administrative information

Charity name

Morecambe Bay Partnership

Charity registration no.

1173489

Registered office and contact details

Stricklandgate House
92 Stricklandgate
Kendal
Cumbria
LA9 4PU

Trustees

Kerry McLoughlin
Mark Holroyd
Dr Thomas Burditt
Amanda Finan
Emma Parsons
Georgina Young
Harrison Stewart
Helen Kemp
Dr William D Shannon
Rosie Saxton
Alistair Eagles
Mark Kevin Hawker
Prof. Paul Salveson MBE
Lucy Baird

Chair (from 24 September 2024)
Vice-chair (from 3 December 2024)

(resigned 24 September 2024)
(resigned 17 January 2025)
(appointed 17 January 2025)
(appointed 17 January 2025)
(appointed 17 January 2025)
(appointed 17 January 2025)

Independent examiner

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of Board of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year, and in accordance with UK Accounting Standards including FRS102 the financial reporting standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that year. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments 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; and,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping adequate records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have the general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.



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

The Trustees confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 9 October 2025 and signed on its behalf by:

K McLoughlin

Kerry McLoughlin

CHAIR OF TRUSTEES



Objectives and Activities

The objects of the charity are;

- to promote the conservation, protection and improvement of the physical and natural environment of Morecambe Bay for public benefit, through the protection and maintenance of the Bay's coastal and marine environment.
- to advance the education of the public in the natural and cultural history, conservation, environment and management of Morecambe Bay.
- to develop the capacity and skills of members of the socially and economically disadvantaged communities of Morecambe Bay in such a way that they are better able to identify and help meet their needs and participate more fully in society.
- to provide or assist in the provision of facilities in the interest of social welfare for recreation or leisure time occupation of individuals in the Morecambe Bay area who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.





Public Benefit

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's general guidance on public benefit. The charity fulfils its objects and delivers its public benefit as described below:

The public benefits that flow from our objects namely:

Object 1 (promotion of conservation), Object 2, (education), Object 3 (supporting community especially disadvantaged) and Object 4 (recreation) include:

- An enhanced environment, leading to improved health and better quality of life for all.
- Raised awareness and understanding of the local natural and cultural heritage, environmental issues, and the richness of local heritage as well as the context of how these fit with wider global issues.
- An enhanced quality of life and sense of well-being through stronger connectedness and engagement between people and nature in our locality.
- New and increased opportunities to engage and participate in activities and events which bring people together, leading to greater social cohesion and fulfilment, improvements in physical and emotional well-being, quality of life and a more stable and cohesive community.
- Enhanced citizenship and involvement in community life.
- New facilities, events, and opportunities for some of the most disadvantaged to participate in activities including access to the outdoors, cycling, walking and other artistic activities.



Highlights 2024-25



4,428 people attended 97 events about Morecambe Bay to understand & appreciate this special place

182 people hired our mobility vehicles for free giving freedom to explore the natural environment



2,645 school aged children got outside & learned about nature to help them foster a lifelong love for their environment

Highlights 2024-25



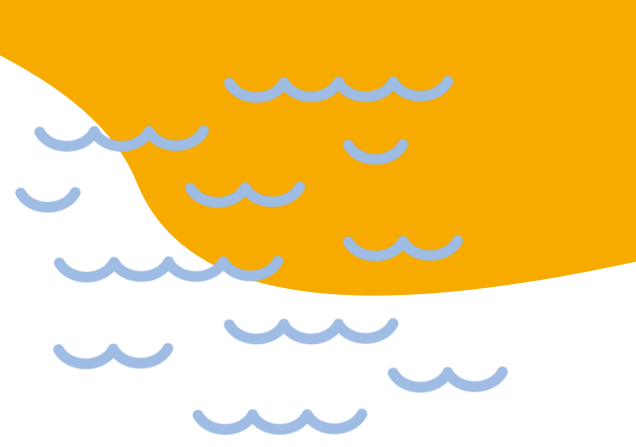
Secured funding for final feasibility study into the Arnside to Grange Trail aiming to secure Network Rail “Approval in Principle”

Ways Around the Bay received over 15,000 views helping more people enjoy Morecambe Bay



Opened a mobility vehicle hire point at Grange over Sands station to give more people freedom to enjoy the countryside

Highlights 2024-25



Welcome Cyclists and Walkers

Free 'Welcome' kit boxes available for local businesses

Boost your business's appeal and welcome to cyclists and walkers.

FREE support package includes:

- "Welcome" box to make available to your customers
- Choose what you need in it - e.g bike pump, bike repair tools, muddy boot tray boot scrapper, local maps, walk books, first aid kit, bike lock
- Option of a free bike stand/rack
- Free listing on waysaroundthebay.org.uk
- Make the LOVE Morecambe Bay pledge to show your customers you care about the Bay
- Social media marketing promoting your business' walker and cyclist friendly credentials



Making Morecambe Bay welcoming and accessible for everyone
Thanks to grant funding from the Coastal Communities Fund

For more information
sophie@morecambebay.org.uk
015395 55439 / 07880 345754

Ways Around The Bay

Registered Charity: 1173489



40 Businesses signed up to "Love Morecambe Bay" showing their support for responsible tourism

£2,600 raised by schools for the first Morecambe Bay Day (50% shared with Bay Search & Rescue) helped fund the charity's work



This year marks 250 years since the words 'Morecambe Bay' appeared on a map!
To mark the occasion, we're inviting schools around the Bay to celebrate a special Morecambe Bay Day.

Your school will be helping to raise money for local charities Morecambe Bay Partnership and Bay Search and Rescue who help people, nature & heritage around Morecambe Bay.

How will you celebrate? Here's some ideas to get you started:

- ✓ Have a non-uniform day or dress up in the colours of a spectacular Morecambe Bay sunset - pink, orange, yellow, red - in exchange for a small donation.
- ✓ Turn Morecambe Bay silver & gold - add a coin to a Morecambe Bay Map.
- ✓ Hold a bake sale or challenge - who can make a biscuit in the shape of the Eric Morecambe Statue?!
- ✓ Sell some Morecambe Bay Quiz sheets - who knows most about the Bay in your family?
- ✓ Hold a Morecambe Bay-inspired art competition for a small entry fee.
- ✓ Take a sponsored walk from your school to your nearest Morecambe Bay coast or river. What can you see along the way?
- ✓ Do a sponsored litter pick around your school.

Like a target? How about £250 for 250 years of Morecambe Bay.



Morecambe Bay Partnership
Registered Charity: 1173489

Bay Search & Rescue
Registered Charity: 230883

morecambebay.org.uk



Strategic Objectives from the Business Plan 2023-2026

We will make it easier for people to explore the Bay on foot, bike or assisted mobility transport, bringing joy to people's lives. We will support safe active travel routes, aiming to make more of the Bay Cycle Way traffic-free and championing the building of a trail linking Arnside and Grange-over-Sands over the Kent estuary viaduct.

We will grow a network of paid and voluntary Natural Ambassadors, who protect and promote the Bay's precious birdlife & continue to lead the charge against litter and plastic pollution.

We will develop solutions to flooding and coastal resilience with communities and partners, so we can become more resilient to the effects of climate change.

We will enable more heritage skills, volunteering and celebratory programmes which combat loneliness, connect people, and encourage learning.

We will help school-age children from deprived & rurally isolated communities, visit the coast and benefit from new experiences otherwise unavailable to them.

We will grow youth engagement programmes so that young people of working age can train and develop viable careers in the care of Morecambe Bay.

Morecambe Bay Partnership will be a secure and sustainable charity, effectively financed, and resourced to bring about the best possible opportunities and outputs for Morecambe Bay.



Structure, Governance & Management

Morecambe Bay Partnership is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission (registered charity number 1173489). It was incorporated on 20th June 2017, having previously operated as an unincorporated organisation since November 2001 (registered charity number 1089559) which has since been dissolved & removed from the Register of Charities.

The constitution requires a minimum of 6 Trustees and a maximum of 12. Trustees who have served for three consecutive years in office must stand for re-appointment.

The objective is to have a range of appropriate skillsets across fields that are relevant to the Charity's objectives. When recruiting new trustees, consideration is given to the existing trustees' skills and experiences and trustees are sought who have the additional skills required. Their appointment is by an application process and resolution of the Board of Directors/Trustees following which legal documentation is completed. On appointment, new trustees are provided with an induction pack and ongoing training is provided as required.



The day to day running of the charity is delegated to the professional staff team. The average number of full-time equivalent employees over the year was 7.6.

Risk management

Trustees have reviewed the major risks to which the charity is exposed, and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial Review

During the current financial year, the Charity achieved a surplus £59,048 (2024: deficit of £132,999) This was largely due to grants being received in advance of spend, and much of this surplus (£44,431) is within restricted reserves and will be spent on continued delivery of funders objectives in 2025/26 and future years. The remaining balance of £14,617 is allocated to unrestricted reserves which are held for the furtherance of charity objectives and the management of risk. The surplus has resulted in total reserves held at year end of £259,888 (2024: £200,840)

Of the total reserves held at year end £125,867 (2024: £111,250) were unrestricted as to use, although only £107,894 (2024: £94,296) was available for general use as a result of designations made as set out in note 12 of the accounts. All reserve balances are monitored quarterly to ensure the charity delivers the requirements of funders and remains financially sound.

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Reserves Policy

Morecambe Bay Partnership's reserve policy is to hold in reserves £60,000 to close the charity in good order and meet its obligations so no person or organisation would be left out of pocket.

The level of reserves has been set so that it is sufficient to cover three months full operating costs, redundancy payments, HR & legal advice. The reserves policy and the reserves limits are reviewed at each trustees' meeting.



Independent Examiner's report

I report to the Trustees on my examination of the accounts of Morecambe Bay Partnership (Charity number 1173489) for the year ended 31 March 2025 which are set out on pages 16 to 30.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

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

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



ANDREW PHILIP NASH FCA
MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND
WALES - 2461833
DATED 9 OCTOBER 2025

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds	<i>Total Funds</i>
		Year ended 31 Mar 2025	Year ended 31 Mar 2025	Year ended 31 Mar 2025	<i>Year ended 31 Mar 2024</i>
	Notes	£	£	£	£
Income from:					
Donations and grants	3	28,505	422,703	451,208	<i>415,733</i>
Charitable activities	4	7,242	8,857	16,099	<i>69,150</i>
Investments		19,538	-	19,538	<i>9,095</i>
Total Income		55,285	431,560	486,845	<i>493,978</i>
Expenditure on:					
Raising funds	5 & 6	5,570	37,430	43,000	<i>41,316</i>
Charitable activities	5 & 7	35,098	349,699	384,797	<i>585,661</i>
Total expenditure		40,668	387,129	427,797	<i>626,977</i>
Net income/(expenditure)		14,617	44,431	59,048	<i>(132,999)</i>
Transfer between funds	12 & 13	-	-	-	-
Net movement in funds		14,617	44,431	59,048	<i>(132,999)</i>
Reconciliation of funds					
Funds brought forward	12 & 13	111,250	89,590	200,840	<i>333,839</i>
Funds carried forward	12 & 13	125,867	134,021	259,888	<i>200,840</i>

The notes on pages 19 to 30 form part of the financial statement

Balance Sheet

As at 31 March 2025

	Notes	Total Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2024 £
Fixed assets			
Tangible assets	9	7,592	9,751
Current assets			
Debtors and prepayments	10	8,955	29,391
Cash at bank and in hand		818,086	490,585
Total current assets		827,041	519,976
Creditors			
Amounts falling due within one year	11	(574,745)	(328,887)
Net current assets		252,296	191,089
Net assets		259,888	200,840
Funds of the charity			
Restricted funds	12 & 13	134,021	89,590
Unrestricted funds			
Designated funds	12 & 13	17,973	16,954
General funds	12 & 13	107,894	94,296
Unrestricted funds		125,867	111,250
Total funds		259,888	200,840

The notes on pages 19 to 30 form part of the financial statement

These financial statements were approved and authorised for issue by the Board of Trustees on 09 October 2025 and signed on their behalf by:

K McLoughlin

KERRY McLOUGHLIN
CHAIR OF TRUSTEES

Statement of cash flows

For the year ended 31 March 2025

	Total Funds Year ended 31 Mar 2025	<i>Total Funds Year ended 31 Mar 2024</i>
	£	<i>£</i>
Cash flows from operating activities:	59,048	<i>(132,999)</i>
Net income/(expenditure) for period (as per SOFA)		
Adjustments for:		
Depreciation charges	1,898	<i>2,437</i>
Loss on disposal of assets	261	<i>958</i>
Investment income	(19,538)	<i>(9,095)</i>
(Increase)/decrease in accounts receivables	18,565	<i>(17,485)</i>
(Increase)/decrease in accrued grant income	(752)	<i>28,867</i>
(Increase)/decrease in prepayments and other debtors	2,623	<i>24,192</i>
Increase/(decrease) in accounts payable	3,588	<i>(8,686)</i>
Increase/(decrease) in accruals	(330)	<i>(1,626)</i>
Increase/(decrease) in deferred revenue	237,995	<i>(55,710)</i>
Increase/(decrease) in other creditors	4,605	<i>5,814</i>
	248,915	<i>(30,334)</i>
Net cash used in operating activities	307,963	<i>(163,333)</i>
Cash flows from investing activities:		
Investment income	19,538	<i>9,095</i>
Net cash used in investing activities	19,538	<i>9,095</i>
Change in cash and cash equivalents in period	327,501	<i>(154,238)</i>
Cash and cash equivalents at the beginning of the period	490,585	<i>644,823</i>
Cash and cash equivalents at the end of the period	818,086	<i>490,585</i>

The notes on pages 19 to 30 form part of the financial statement.

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2025, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2025 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Morecambe Bay Partnership is a charitable incorporated organisation registered in England & Wales, and meets the definition of a public benefit entity. The registered office is Stricklandgate House, 92 Stricklandgate, Kendal, Cumbria, LA9 4PU.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments and there are no material uncertainties that impact this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

1. Accounting policies (continued from previous page)

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £3,000 are capitalised other than those purchased using restricted funds.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Project equipment 20% reducing balance

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

Creditors

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.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

2. Comparative statement of financial activities

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
		<i>Year ended 31 Mar 2024</i>	<i>Year ended 31 Mar 2024</i>	<i>Year ended 31 Mar 2024</i>
	<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Income from:</i>				
<i>Donations and grants</i>	3	3,389	412,344	415,733
<i>Charitable activities</i>	4	10,259	58,891	69,150
<i>Investments</i>		9,095		9,095
<i>Total Income</i>		22,743	471,235	493,978
<i>Expenditure on:</i>				
<i>Raising funds</i>	5 & 6	6,502	34,814	41,316
<i>charitable activities</i>	5 & 7	33,143	552,518	585,661
<i>Total expenditure</i>		39,645	587,332	626,977
<i>Net income/(expenditure)</i>		<i>(16,902)</i>	<i>(116,097)</i>	<i>(132,999)</i>
<i>Transfer between funds</i>	12 & 13	-	-	-
<i>Net movement in funds</i>		<i>(16,902)</i>	<i>(116,097)</i>	<i>(132,999)</i>
<i>Reconciliation of funds</i>				
<i>Funds brought forward</i>	12 & 13	128,152	205,687	333,839
<i>Funds carried forward</i>	12 & 13	111,250	89,590	200,840

3. Income from donations and legacies

	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2025	31 Mar 2025	31 Mar 2025
	£	£	£
Grants	20,000	422,703	442,703
Donations	8,505	-	8,505
	28,505	422,703	451,208

	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Mar 2024</i>	<i>31 Mar 2024</i>	<i>31 Mar 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Grants</i>	-	410,536	410,536
<i>Donations</i>	3,389	1,808	5,197
	3,389	412,344	415,733

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended	Year ended	Year ended
	31 Mar 2025	31 Mar 2025	31 Mar 2025
	£	£	£
Income from MBP Sales	2,791	-	2,791
Income from contracts and other activities	2,018	8,857	10,875
Income from community and tickets events	2,238	-	2,238
Income from e-bikes	195	-	195
	7,242	8,857	16,099

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended	Year ended	Year ended
	31 Mar 2024	31 Mar 2024	31 Mar 2024
	£	£	£
<i>Income from MBP Sales</i>	<i>3,868</i>	<i>-</i>	<i>3,868</i>
<i>Income from contracts and other activities</i>	<i>1,000</i>	<i>38,891</i>	<i>39,891</i>
<i>Income from community and tickets events</i>	<i>5,341</i>	<i>-</i>	<i>5,341</i>
<i>Income from e-bikes</i>	<i>-</i>	<i>20,000</i>	<i>20,000</i>
<i>Income from other trading activities</i>	<i>50</i>	<i>-</i>	<i>50</i>
	<i>10,259</i>	<i>58,891</i>	<i>69,150</i>

5. Total expenditure

	Staff costs	Other direct costs	Indirect costs	Total
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2025	31 Mar 2025	31 Mar 2025	31 Mar 2025
	£	£	£	£
Raising funds	36,586	1,666	4,748	43,000
Charitable activities	259,281	83,028	42,488	384,797
	295,867	84,694	47,236	427,797

	Staff costs	Other direct costs	Indirect costs	Total
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2024	31 Mar 2024	31 Mar 2024	31 Mar 2024
	£	£	£	£
<i>Raising funds</i>	<i>34,376</i>	<i>4,209</i>	<i>2,731</i>	<i>41,316</i>
<i>Charitable activities</i>	<i>299,461</i>	<i>247,487</i>	<i>38,713</i>	<i>585,661</i>
	<i>333,837</i>	<i>251,696</i>	<i>41,444</i>	<i>626,977</i>

5. Total expenditure continued from previous page

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of costs of raising funds split between restricted and unrestricted funds can be found in note 6.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 7.

An analysis of staff costs can be found in note 8.

Indirect costs includes:

	Total	<i>Total</i>
	Year ended	<i>Year ended</i>
	31 Mar 2025	<i>31 Mar 2024</i>
	£	<i>£</i>
Other people costs	18,186	<i>13,145</i>
Professional services	13,269	<i>12,238</i>
Premises	6,948	<i>7,371</i>
Administration	1,574	<i>3,059</i>
Governance	7,259	<i>5,631</i>
	47,236	<i>41,444</i>

Governance costs includes:

	Total	<i>Total</i>
	Year ended	<i>Year ended</i>
	31 Mar 2025	<i>31 Mar 2024</i>
	£	<i>£</i>
Independent examination and accounts preparation	1,950	<i>1,890</i>
Insurance	5,054	<i>3,687</i>
Other	255	<i>54</i>
	7,259	<i>5,631</i>

6. Expenditure on raising funds

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2025	Year ended 31 Mar 2025	Year ended 31 Mar 2025
	£	£	£
Staff costs	3,478	33,108	36,586
Other direct costs	1,666	-	1,666
Indirect costs	426	4,322	4,748
	5,570	37,430	43,000

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	<i>Year ended 31 Mar 2024</i>	<i>Year ended 31 Mar 2024</i>	<i>Year ended 31 Mar 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Staff costs</i>	<i>2,164</i>	<i>32,212</i>	<i>34,376</i>
<i>Other direct costs</i>	<i>4,166</i>	<i>43</i>	<i>4,209</i>
<i>Indirect costs</i>	<i>172</i>	<i>2,559</i>	<i>2,731</i>
	<i>6,502</i>	<i>34,814</i>	<i>41,316</i>

7. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2025	Year ended 31 Mar 2025	Year ended 31 Mar 2025
	£	£	£
Staff costs	24,648	234,633	259,281
Other direct costs	6,620	76,408	83,028
Indirect costs	3,830	38,658	42,488
	35,098	349,699	384,797

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	<i>Year ended 31 Mar 2024</i>	<i>Year ended 31 Mar 2024</i>	<i>Year ended 31 Mar 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Staff costs</i>	<i>18,851</i>	<i>280,610</i>	<i>299,461</i>
<i>Other direct costs</i>	<i>11,855</i>	<i>235,632</i>	<i>247,487</i>
<i>Indirect costs</i>	<i>2,437</i>	<i>36,276</i>	<i>38,713</i>
	<i>33,143</i>	<i>552,518</i>	<i>585,661</i>

8. Staff costs

	Total	<i>Total</i>
	Year ended	<i>Year ended</i>
	31 Mar 2025	<i>31 Mar 2024</i>
	£	<i>£</i>
Salaries	258,713	<i>292,652</i>
Employer's NIC	19,064	<i>21,281</i>
Employer's pension	18,090	<i>19,904</i>
	<u>295,867</u>	<i><u>333,837</u></i>

The average headcount during the period was 9 persons (2024: 11 persons).

No employee received employee benefits above £60,000.

The total employee benefits paid to key personnel during the year was £80,263 (2024: £75,038).

9. Tangible fixed assets

	Project	Total
	equipment	Total
	£	£
Cost		
As at 1 April 2024	36,792	36,792
Disposals	(657)	(657)
As at 31 March 2025	<u>36,135</u>	<u>36,135</u>
Accumulated depreciation		
As at 1 April 2024	27,041	27,041
Charge for year	1,898	1,898
Elimination on disposal	(396)	(396)
As at 31 March 2025	<u>28,543</u>	<u>28,543</u>
Net Book Value		
As at 1 April 2024	<u>9,751</u>	<u>9,751</u>
As at 31 March 2025	<u>7,592</u>	<u>7,592</u>

10. Debtors and prepayments

	Total	<i>Total</i>
	Year ended	<i>Year ended</i>
	31 Mar 2025	<i>31 Mar 2024</i>
	£	<i>£</i>
Trade Debtors	4,717	<i>23,282</i>
Prepayments	3,006	<i>5,629</i>
Accrued grant income	1,232	<i>480</i>
	8,955	<i>29,391</i>

11. Creditors: amounts falling due within one year

	Total	<i>Total</i>
	Year ended	<i>Year ended</i>
	31 Mar 2025	<i>31 Mar 2024</i>
	£	<i>£</i>
Accounts payable	6,547	<i>2,959</i>
Accruals	2,266	<i>2,596</i>
Deferred revenue	555,487	<i>317,492</i>
HMRC control account	5,445	<i>5,840</i>
Other creditors	5,000	<i>-</i>
	574,745	<i>328,887</i>

Deferred income consists of grants received in 2024-2025 for the next financial period.

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2025 £	Income in period Year ended 31 Mar 2025 £	Expenditure in period Year ended 31 Mar 2025 £	Transfers between funds Year ended 31 Mar 2025 £	Balance carried forward Year ended 31 Mar 2025 £
Unrestricted funds					
Designated funds					
Redundancy	16,954	-	-	1,019	17,973
Designated funds	16,954			1,019	17,973
General funds	94,296	55,285	(40,668)	(1,019)	107,894
Unrestricted funds	111,250	55,285	(40,668)	-	125,867
Restricted funds					
Blue Influencers					
- Ernest Cook Trust	193	20,018	(20,354)	-	(143)
Experience Morecambe Bay					
-W&F Council /CCF5	51,494	123,770	(137,553)	-	37,711
-Active Travel	20,000	-	-	-	20,000
Landscape Connections					
- Lancaster City Council, A & S National Landscape	-	8,857	(7,856)	-	1,001
Our Future Coast					
-Engagement funded by Wyre Council	639	40,163	(37,931)	-	2,871
-Historic Coast Community Change funded by Wyre Council	6,520	38,371	(41,960)	-	2,931
Outdoor Learning					
-Ernest Cook Trust	-	15,000	(13,800)	-	1,200
-Outdoor Learning Appeal	1,513	-	(1,513)	-	-
-Francis Scott Trust	-	3,000	(3,000)	-	-
-UKSPF	-	4,348	(4,348)	-	-
-CLA Charitable Trust	-	1,573	(1,573)	-	-
Putting Business in its Place					
-Halpin Trust	9,231	76,461	(80,867)	-	4,825
Arnside to Grange Trail					
-Westmorland & Furness Council	-	99,999	(36,374)	-	63,625
Restricted funds	89,590	431,560	(387,129)	-	134,021
Total funds	200,840	486,845	(427,797)	-	259,888

Redundancy

These are funds set aside by the trustees to cover any future redundancy costs.

Blue Influencers

A project to connect young people to create deep, lasting and meaningful connections with the natural world and their communities, funded by the Ernest Cook Trust.

Experience Morecambe Bay

A suite of projects to establish the area as an attractive destination for cycling and walking, focussing on the development of active, inclusive and sustainable ways to get around the Bay, away from personal car transport. The project is funded by Westmorland & Furness Council through the Coastal Communities Fund (Department for Levelling Up).

Landscape Connections

Phase 1 of a long-term project working in partnership to help nature recovery in the Arnside & Silverdale National Landscape. This phase is to support bid writing & project development.

12. Analysis of charity funds (continued from previous page)

Our Future Coast - Engagement

Funded by the Flood and Coastal Resilience Innovation Programme through Wyre Council, this project works with communities to co-design, develop and test nature-based solutions for coastal risk management in the face of climate change.

Our Future Coast - Historical Coast Community Change

This strand within Our Future Coast project looks at how our coastline has changed over the years to help us plan in the face of climate change.

Outdoor Learning

A project aiming to connect more young people with Morecambe Bay by creating outdoor learning opportunities for those facing barriers.

Putting Business in its Place

The project will create ways to raise funds from businesses, individuals, and others to support our work to help care for the internationally important coastal wildlife & natural environment of the Bay, funded by the Halpin Trust.

Arnside to Grange Trail

Arnside to Grange Trail: this project funded through the Westmorland & Furness Council Local Sustainable Travel and Transport Fund aims to progress the feasibility of a 5km traffic-free route across the Kent Estuary between Arnside & Grange-over-Sands to Outline Business Case.

	<i>Balance brought forward Year ended 31 Mar 2024</i>	<i>Income in period Year ended 31 Mar 2024</i>	<i>Expenditure in period Year ended 31 Mar 2024</i>	<i>Transfers between funds Year ended 31 Mar 2024</i>	<i>Balance carried forward Year ended 31 Mar 2024</i>
	£	£	£	£	£
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Redundancy	16,954	-	-	-	16,954
<i>Designated funds</i>	16,954	-	-	-	16,954
General funds	111,198	22,743	(39,645)	-	94,296
<i>Unrestricted funds</i>	128,152	22,743	(39,645)	-	111,250
<i>Restricted funds</i>					
<i>Blue Influencers</i>					
- Ernest Cook Trust	-	5,930	(5,737)	-	193
<i>Experience Morecambe Bay</i>					
-W&F Council /CCF5	171,117	283,567	(403,190)	-	51,494
-Active Travel	-	20,000	-	-	20,000
<i>Our Future Coast</i>					
-Engagement funded by Wyre Council	441	28,219	(28,021)	-	639
-Historic Coast Community Change funded by Wyre Council	-	27,828	(21,308)	-	6,520
<i>Outdoor Learning</i>					
-Ernext Cook Trust	-	15,000	(15,000)	-	-
-Outdoor Learning Appeal	-	1,808	(295)	-	1,513
<i>Putting Business in its Place</i>					
-Halpin Trust	-	31,857	(22,626)	-	9,231
<i>Balance carried forward</i>	171,558	414,209	496,177	-	89,590

12. Analysis of charity funds (continued from previous page)

	<i>Balance brought forward Year ended 31 Mar 2024</i>	<i>Income in period Year ended 31 Mar 2024</i>	<i>Expenditure in period Year ended 31 Mar 2024</i>	<i>Transfers between funds Year ended 31 Mar 2024</i>	<i>Balance carried forward Year ended 31 Mar 2024</i>	
	£	£	£	£	£	
<i>Balance brought forward</i>	171,558	414,209	-	496,177	-	89,590
Completed funds during 2023/24						
<i>Back On Our Map (BOOM)</i>						
- Heritage Lottery through University of Cumbria	-	35,896	(35,896)	-	-	-
<i>Birds Aware</i>						
- Natural England	-	2,804	(2,804)	-	-	-
<i>Defending the Docks</i>						
- Sir John Fisher Foundation	500	-	(500)	-	-	-
<i>Destination Morecambe Bay</i>						
- CCF3	33,629	-	(33,629)	-	-	-
<i>Explore Morecambe bay</i>						
- Areti Charitable Trust	-	15,330	(15,330)	-	-	-
<i>Regional Heritage Centre</i>						
- University of Lancaster	-	2,996	(2,996)	-	-	-
Restricted funds	205,687	471,235	(587,332)	-	-	89,590
Total funds	333,839	493,978	(626,977)	-	-	200,840

Boom

This project which engaged the communities of south Cumbria in species reintroductions, ended in March 2024.

Bird Aware

Due to recruitment difficulties, this project was withdrawn in January 2024

Defending the Docks

This project which helped young people develop science & heritage skills in Barrow in Furness, ended in March 2024.

Destination Morecambe Bay

This project which helped promote Morecambe Bay as a visitor destination, ended in March 2024.

Experience Morecambe Bay

This project, which connected school-age children in Lancaster & Morecambe District with their local heritage, ended in March 2024.

Regional Heritage Centre

This project, which provided training for volunteers to research the history of Cumbria, ended in March 2024.

13. Analysis of net assets

	Unrestricted Funds year ended 31 Mar 2025 £	Restricted Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 March £
Fixed assets	7,592	-	7,592
Current assets	151,163	675,878	827,041
Current liabilities	(32,888)	(541,857)	(574,745)
	125,867	134,021	259,888

	<i>Unrestricted Funds year ended 31 Mar 2024 £</i>	<i>Restricted Funds Year ended 31 Mar 2024 £</i>	<i>Total Funds Year ended 31 March £</i>
<i>Fixed assets</i>	<i>9,751</i>	<i>-</i>	<i>9,751</i>
<i>Current assets</i>	<i>110,415</i>	<i>409,561</i>	<i>519,976</i>
<i>Current liabilities</i>	<i>(8,916)</i>	<i>(319,971)</i>	<i>(328,887)</i>
	<i>111,250</i>	<i>89,590</i>	<i>200,840</i>

14. Trustee remuneration

During the year, no trustee received remuneration (2024: £nil). One member of the Board of Trustees received reimbursement of £42 for travel expenses (2024: £nil).

15. Related party transactions

During the year, one trustee was paid for their involvement in the projects of the charity. Emma Parsons, acting as Emma Parsons Consulting, was paid £2,338 to assist with the delivery of phase 1 of the Landscape Connections Project (2024: £nil)

MORECAMBE BAY PARTNERSHIP

England & Wales - Charity number 1173489

Accounts



**Morecambe
Bay**
Partnership

Morecambe Bay Partnership

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2024

Charity registration - 1173489

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Legal and administrative information

Charity name

Morecambe Bay Partnership

Charity registration no.

1173489

Registered office and contact details

Stricklandgate House
92, Stricklandgate
KENDAL
LA9 4PU

Trustees

Thomas Burditt	Chair
Kerry McLoughlin	Vice-chair
Amanda D Finan	
Mark Holroyd	
Emma Parsons	
Dr William D Shannon	
Georgina Young	
Rosie Saxton	(appointed 17 August 2023)
Harrison Stewart	(appointed 17 August 2023)
Helen Kemp	(appointed 17 August 2023)

Independent examiner

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Chairman's report

Despite a challenging year financially for everyone, Morecambe Bay Partnership has continued to punch above its weight, securing funding for new projects and diversifying income to make us more resilient as a charity.

Our brilliant and creative staff team continue to deliver a raft of excellent projects, keeping the charity moving forward, alongside our enthusiastically committed volunteers.

This year has seen several of our larger projects come to an end with much celebration and fanfare for all they have achieved. Most notably the wildlife reintroduction project "Back on our Map" (BOOM), working alongside the University of Cumbria and supported by the National Lottery Heritage Fund. Our involvement in this project has been to successfully engage communities around the Bay on reintroduction of a suite of locally threatened or extinct species. Notable highlights included planting 4000 aspen trees around Cumbria, releasing 69 dormice into the Arnside and Silverdale National Landscape (AONB) & translocating 64 Small blue butterflies. All this and more was completed by more than 150 volunteers over 1,300 days! Over 300 outreach events were held, and 61 students worked with the project as part of their studies.

The Areti Charitable Trust have once again kindly supported us to help schools in Lancaster and Morecambe connect with their local heritage, with pupils eating saltmarsh lamb and samphire as part of the cultural experience! Feedback from the participants was hugely positive with "wow, this is amazing" and "I love this place, I want to come back here" and teachers commenting that "it was brilliant, the kids need these opportunities to get hands on, it will be what they remember".

Ways Around the Bay, our project to establish Morecambe Bay as an attractive destination for cycling and walking, focussing on the development of active, inclusive, and sustainable ways to get around the Bay ran a full suite of events and activities during the summer. Everyone who attended enjoyed "Bay Lines, Beach of Dreams" a celebration of walking around the Bay with music, dancing & pennant flags looking resplendent along the shore at key locations. Thanks to everyone who adopted their mile and wrote about it for our archive and who attended our feel-good events. The new website waysaroundthebay.org.uk is now live with its excellent bespoke journey planner.

We ran our first ever Cross Bay Walk in July 2023 and raised over £2,000 to help keep Morecambe Bay special, thanks to those that joined us on this epic journey! We continue to trial these new fundraising initiatives thanks to funding from the Halpin Trust and these are now starting to reap rewards.

We've recently secured new grants through the Ernest Cook Trust for an Outdoor Learning Programme and a youth social action project called Blue Influencers. I look forward to seeing how these develop over the coming year.

My thanks to all the staff, partners, and funders for playing your part in making the Bay an even more special place to live, work and visit.



TOM BURDITT
CHAIR OF TRUSTEES

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of Morecambe Bay Partnership for the year ended 31 March 2024.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including:

- the Charity Act 2011,
- the requirements of the Society's governing document
- the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)',
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The objects of the charity are:

- To promote the conservation, protection and improvement of the physical and natural environment of Morecambe Bay for public benefit, in particular through the protection and maintenance of the Bay's coastal and marine environments.
- To advance the education of the public in the natural and cultural history, conservation, environment and management of Morecambe Bay.
- To develop the capacity and skills of the members of the socially and economically disadvantaged community of Morecambe Bay in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
- To provide or assist in the provision of facilities in the interest of social welfare for recreation or leisure time occupation of individuals in the Morecambe Bay area who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Public Benefit

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's general guidance on public benefit. The charity fulfils its objects and delivers its public benefit as described below:

The public benefits that flow from our objects namely:

Object 1 (promotion of conservation), Object 2 (education), Object 3 (supporting community especially disadvantaged) and Object 4 (recreation) include:

- An enhanced environment, leading to improved health and a better quality of life for all.
- Raised awareness and understanding of local natural and cultural heritage, environmental issues and the richness of local heritage as well as the context of how this fits to wider global issues.
- An enhanced quality of life and sense of well-being through stronger connectedness and engagement between people and nature in our locality.

- New and increased opportunities to engage and participate in activities and events which bring people together, leading to greater social cohesion and fulfilment, improvements in physical and emotional well-being, quality of life and a more stable and cohesive community.
- Enhanced active citizenship and involvement in community life.
- New facilities, events and opportunities for some of the most disadvantaged to participate in activities including access to the outdoors, cycling, walking and other artistic endeavours.

Achievements and performance in the year

Key statistics

We've had contact with over 16,000 people this year, through events, volunteering, and training. Of these over 4,000 were under 24 years old.

Main Activities of the Year

Back on our Map (Heritage Lottery Fund through University of Cumbria): this project aimed to transform the biodiversity around Morecambe Bay, bringing back native species that are now locally extinct or very rare. The project was rooted in community action and aimed to increase connections with nature, especially in areas of high economic deprivation, generating lasting change and continued natural heritage restoration. Morecambe Bay Partnership led the community volunteering and nature engagement activities for this project, connecting people with ecosystems, and helping to reverse biodiversity loss in the region.

Ways Around the Bay (Department for Levelling Up through Westmorland and Furness Council): a suite of projects to establish the area as an attractive destination for cycling and walking, focussing on the development of active and sustainable ways to get around the Bay with more inclusive access to the countryside whatever your level of ability. It builds on the success of previous projects such as the launch of the well-known Bay Cycle Way, extending Trammer hire locations and restarting the development of an E-bike network.

Trampers were hired 39 times allowing people with limited mobility access to the countryside. A team of 4 volunteers provided the free service over the year. We made 4 mobility scooters and 1 powered wheelchair available for hire from the newly launched Active Travel hub at Grange-over-Sands station. We recruited and trained 9 new volunteers, and ran 4 training sessions, to help run our mobility vehicle offer, which will give people with limited mobility access to Grange-over-Sands Promenade and town. We engaged with 275 people from the local community about their mobility needs, including 5 businesses. We helped one new business set up an ebike hire business, and one other local business expand into offering ebike hire, making 36 ebikes available for hire from 2 locations.

We held 11 creative workshops, engaging 118 people, with another 125 people joining 6 'content gathering' walks. An additional 45 people walked their own mile for the project, which aimed to gather real stories from the Bay's coastline, exploring environmental themes. Another 15 workshops working with communities to create silk pennants engaged 60 people. 32 volunteers helped at 8 events, and at 4 celebration events around the Bay nearly 3,000 people visited or took an active part with an additional 16,000 people engaged.

Bay Lines - Beach of Dreams: As part of the Ways Around the Bay, we partnered with Kinetika and Rosa Productions to deliver Bay Lines – Beach of Dreams around Morecambe Bay as part of a national programme celebrating the UK's coastline and pathways. The national program was seen by 59,000 people. Our activities saw over 1000,000 people reached via social media channels, with over 4,000 website visitors. Facebook and Instagram following increased by 40% and 25% respectively during August 2023.

Encouraging the Bay's communities to get out and about on 2 (or more) wheels, we held 5 bike doctor events, with 73 bikes checked or repaired and 7 Get Cycling try-out days. These included 5 school visits, reaching 830 young people, aged 8-14 years old and 2 festival days with 428 engagements.

Our WaysAroundtheBay website and journey planner attracted 8100 unique visitors in the first 3 months from its launch, and over 15,000 overall to the year end. 39 businesses have signed up to promotional listings on the website.

Putting Business in its Place (Halpin Trust): this project started in November 2023 to help generate much needed funds for the charity through a diverse range of fundraising methods. The project will create ways to raise funds from businesses, individuals, and others to support our work to help care for the internationally important coastal wildlife & natural environment of the Bay. The project will enlist specialist support to advise and guide the team.

Our Future Coast (Environment Agency through Fylde Council): this project is one of 25 pioneering projects to test new approaches to tackle the threat of flooding from climate change and to improve resilience in coastal communities. This year an engagement strategy has been completed and is being delivered with community talks & consultations delivered at 3 sites. Task groups have been formed for 5 of the 7 sites. Landowner, ward councillor, community group & university student engagement is ongoing, and some significant press interest has been received in this potentially ground-breaking project.

Outdoor Learning Programme (Ernest Cook Trust): this programme aims to connect more young people with Morecambe Bay by creating outdoor learning opportunities for those facing barriers. The programme increases understanding of the natural environment and wildlife and develops a respect for nature and heritage. Our programme helps children from deprived and rurally isolated communities visit the coast, benefiting from new experiences otherwise unavailable to them. This year the programme has reached 1268 children, 880 of which are aged 5-10 years.

Blue Influencers Scheme (Ernest Cook Trust): this project started in January 2024 with a mission to assist young people to create deep, lasting and meaningful connections with the natural world and their own communities through their local “blue spaces”. The project began with the recruitment of a Blue Mentor to guide and support local young people, helping them to raise funds to run projects which matter to them and help to care for and look after their local coastal environment.

Morecambe Bay Explorers (Areti Trust): this programme aimed to create opportunities for primary school pupils from the Lancaster & Morecambe areas, to connect to landscape and nature and reap the health and wellbeing benefits of being outdoors. A 3-day package of activity enabled 4 schools (214 children) to visit Cockersand Abbey, explore the area and eat saltmarsh lamb, all things they were unlikely to do without our project. They took part in scavenger hunting, sensory experiences, archaeological exploration and photography.

Help Tell the Story of Furness (Lancaster University Regional Heritage Centre): this project aimed to provide training, engagement and participation opportunities for volunteers related to the research of Cumbria as part of the Cumbria Victoria County History Project. A training programme was developed suitable for all to enhance skills in local history research, through professionally led sessions.

Plans for the future

Strategic Objectives

Our strategic objectives which deliver the charity’s vision are as follows:

- We will make it easier for people to explore the Bay on foot, bike or assisted mobility transport, bringing joy to people’s lives. We will support safe active travel routes, aiming to make more of the Bay Cycle Way traffic-free and championing the building of a trail linking Arnside and Grange-over-Sands over the Kent estuary viaduct.
- We will grow our network of paid and voluntary Natural Ambassadors, who protect and promote the Bay’s precious birdlife & continue to lead the charge against litter and plastic pollution.
- We will develop solutions to flooding and coastal resilience with communities and partners, so we can become more resilient to the effects of climate change.
- We will run more heritage skills, volunteering and celebratory programmes which combat loneliness, connect people, and encourage learning.
- We will help school-age children from deprived & rurally isolated communities, visit the coast and benefit from new experiences otherwise unavailable to them.

- We will grow our youth engagement programmes so that young people of working age can train and develop viable careers in the care of Morecambe Bay.
- Morecambe Bay Partnership will be a secure and sustainable charity, effectively financed, and resourced to bring about the best possible opportunities and outputs for Morecambe Bay.

Structure, governance & management

Morecambe Bay Partnership is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission (registered charity number 1173489). It was incorporated on 20th June 2017, having previously operated as an unincorporated organisation since November 2001 (registered charity number 1089559) which has since been dissolved and removed from the Register of Charities.

Organisational Structure

Morecambe Bay Partnership's Board of Trustees meets every three months and is responsible for the strategic direction and policy of the Charity, as well as oversight of the Charity's operations.

Selection and appointment of Trustees

As set out in the Constitution, the Chair of Trustees is nominated at a general meeting.

The constitution requires a minimum of 6 Trustees and a maximum of 12. Trustees who have served for more than three consecutive years in office must stand for re-appointment.

The objective is to have a range of appropriate skillsets across fields that are relevant to the Charity's objectives. When recruiting new trustees, consideration is given to the existing trustees' skills and experiences and trustees are sought who have the additional skills required. Their appointment is by an application process and resolution of the Board of Directors/Trustees following which legal documentation is completed.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current financial year, the Charity incurred a total deficit of £132,999 (2023: surplus of £39,776) of which £116,097 was restricted funds used to deliver a multi-year project where income had been recognised in previous years. The deficit was planned with Trustees approval at the start of the year. This resulted in total reserves decreasing in the year to £200,840 (2023: £333,839).

Of the total reserves held at year end £111,250 (2023: £128,152) were unrestricted as to use, although only £94,296 (2023: £111,198) was available as general funds as a result of designations outlined in note 12 of the accounts.

The Trustees are satisfied with the financial performance of the Charity throughout the year.

[Reserves policy](#)

Morecambe Bay Partnership's reserve policy is to hold in reserves £60,000 to close the charity in good order and meet all its obligations so that no person or organisation would be left out of pocket.

The level of reserves has been set so that it is sufficient to cover three months full operating costs, redundancy payments, HR and legal advice. The ongoing appropriateness of the reserves policy and the reserves limits are considered quarterly by Trustees as part of the review of the management accounts.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that year. In preparing these financial statements, the Trustees are required to:

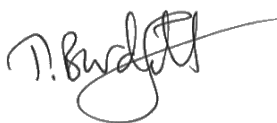
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 6 to 10 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 24 September 2024 and signed on its behalf by:



TOM BURDITT
CHAIR OF TRUSTEES

Independent examiner's report

I report to the Trustees on my examination of the accounts of Morecambe Bay Partnership (Charity number 1173489) for the year ended 31 March 2024 which are set out on pages 13 to 30.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

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

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



ANDREW PHILIP NASH FCA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 4 OCTOBER 2024

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2024

		Unrestricted Funds Year ended 31 Mar 2024	Restricted Funds Year ended 31 Mar 2024	Total Funds Year ended 31 Mar 2024	Total Funds Year ended 31 Mar 2023
	Notes	£	£	£	£
Income from:					
Donations and grants	3	3,389	412,344	415,733	459,122
Charitable activities	4	10,259	58,891	69,150	60,235
Investments		9,095	-	9,095	5,473
Total income		22,743	471,235	493,978	524,830
Expenditure on:					
Raising funds	5 & 6	6,502	34,814	41,316	29,158
Charitable activities	5 & 7	33,143	552,518	585,661	455,896
Total expenditure		39,645	587,332	626,977	485,054
Net income/(expenditure)		(16,902)	(116,097)	(132,999)	39,776
Transfers between funds	12 & 13	-	-	-	-
Net movement in funds		(16,902)	(116,097)	(132,999)	39,776
Reconciliation of funds					
Funds brought forward	12 & 13	128,152	205,687	333,839	294,063
Funds carried forward	12 & 13	111,250	89,590	200,840	333,839

The notes on pages 16 to 30 form part of the financial statements.

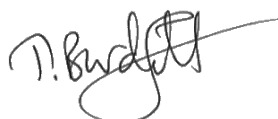
Balance sheet

As at 31 March 2024

	Notes	Total Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2023 £
Fixed assets			
Tangible assets	9	9,751	13,146
Current assets			
Debtors and prepayments	10	29,391	64,965
Cash at bank and in hand		490,585	644,823
Total current assets		519,976	709,788
Creditors			
Amounts falling due within one year	11	(328,887)	(389,095)
Net current assets		191,089	320,693
Net assets		200,840	333,839
Funds of the charity			
Restricted funds	12 & 13	89,590	205,687
Unrestricted funds			
Designated funds	12 & 13	16,954	16,954
General funds	12 & 13	94,296	111,198
Unrestricted funds		111,250	128,152
Total funds		200,840	333,839

The notes on pages 16 to 30 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 24 September 2024 and signed on their behalf by:



TOM BURDITT
CHAIR OF TRUSTEES

Statement of cash flows

For the year ended 31 March 2024

	Total Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2023 £
Cash flows from operating activities:	(132,999)	39,776
Net income/(expenditure) for period (as per SOFA)		
Adjustments for:		
Depreciation charges	2,437	3,286
Loss on disposal of assets	958	-
Investment income	(9,095)	(5,473)
(Increase)/decrease in accounts receivables	(17,485)	6,788
(Increase)/decrease in accrued grant income	28,867	2,892
(Increase)/decrease in prepayments and other debtors	24,192	(24,641)
Increase/(decrease) in accounts payables	(8,686)	2,420
Increase/(decrease) in accruals	(1,626)	(5,115)
Increase/(decrease) in deferred revenue	(55,710)	195,270
Increase/(decrease) in other creditors	5,814	26
	(30,334)	175,453
Net cash used in operating activities	(163,333)	215,229
Cash flows from investing activities:		
Investment income	9,095	5,473
Net cash used in investing activities	9,095	5,473
Change in cash and cash equivalents in period	(154,238)	220,702
Cash and cash equivalents at the beginning of the period	644,823	424,121
Cash and cash equivalents at the end of the period	490,585	644,823

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2024, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2024 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Morecambe Bay Partnership is a charitable incorporated organisation registered in England & Wales, and meets the definition of a public benefit entity. The registered office is Stricklandgate House, 92, Stricklandgate, Kendal, Cumbria, LA9 4PU.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing COVID-19 global pandemic has had no material impact on this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

1. Accounting policies (continued from previous page)

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £3,000 are capitalised other than those purchased using restricted funds.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Project equipment	20% reducing balance
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

Creditors

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.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

2. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Mar 2023	Restricted Funds Year ended 31 Mar 2023	Total Funds Year ended 31 Mar 2023
	Notes	£	£	£
Income from:				
Donations and grants	3	7,081	452,041	459,122
Charitable activities	4	4,473	55,762	60,235
Investments		5,473	-	5,473
Total income		17,027	507,803	524,830
Expenditure on:				
Raising funds	5 & 6	1,707	27,451	29,158
Charitable activities	5 & 7	18,016	437,880	455,896
Total expenditure		19,723	465,331	485,054
Net income/(expenditure)		(2,696)	42,472	39,776
Transfers between funds	12 & 13	(6,126)	6,126	-
Net movement in funds		(8,822)	48,598	39,776
Reconciliation of funds				
Funds brought forward	12 & 13	136,974	157,089	294,063
Funds carried forward	12 & 13	128,152	205,687	333,839

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 Mar 2024	Restricted Funds Year ended 31 Mar 2024	Total Funds Year ended 31 Mar 2024
	£	£	£
Grants	-	410,536	410,536
Donations	3,389	1,808	5,197
	3,389	412,344	415,733

	Unrestricted Funds Year ended 31 Mar 2023	Restricted Funds Year ended 31 Mar 2023	Total Funds Year ended 31 Mar 2023
	£	£	£
Grants	-	452,041	452,041
Donations	7,081	-	7,081
	7,081	452,041	459,122

4. Income from charitable activities

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Income from MBP sales	3,868	-	3,868
Income from contracts and other activities	1,000	38,891	39,891
Income from community and ticketed events	5,341	-	5,341
Income from e-bikes	-	20,000	20,000
Income from other trading activities	50	-	50
	10,259	58,891	69,150

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Income from MBP sales	2,301	-	2,301
Income from contracts and other activities	932	55,762	56,694
Income from community and ticketed events	1,240		1,240
	4,473	55,762	60,235

5. Total expenditure

	Staff costs	Other direct costs	Indirect costs	Total
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2024	31 Mar 2024	31 Mar 2024	31 Mar 2024
	£	£	£	£
Raising funds	34,376	4,209	2,731	41,316
Charitable activities	299,461	247,487	38,713	585,661
	333,837	251,696	41,444	626,977

	Staff costs	Other direct costs	Indirect costs	Total
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2023	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£	£
Raising funds	25,908	531	2,719	29,158
Charitable activities	291,175	122,204	42,517	455,896
	317,083	122,735	45,236	485,054

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of costs of raising funds split between restricted and unrestricted funds can be found in note 6.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 7.

An analysis of staff costs can be found in note 8.

Indirect costs includes:

	Total	Total
	Year ended	Year ended
	31 Mar 2024	31 Mar 2023
	£	£
Other people costs	13,145	14,058
Professional services	12,238	13,190
Premises	7,371	10,003
Administration	3,059	2,634
Governance	5,631	5,351
	41,444	45,236

5. Total expenditure (continued from previous page)

Governance costs includes:

	Total	Total
	Year ended	Year ended
	31 Mar 2024	31 Mar 2023
	£	£
Independent examination and accounts preparation	1,890	1,800
Insurance	3,687	3,501
Other	54	50
	5,631	5,351

6. Expenditure on raising funds

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2024	31 Mar 2024	31 Mar 2024
	£	£	£
Staff costs	2,164	32,212	34,376
Other direct costs	4,166	43	4,209
Indirect costs	172	2,559	2,731
	6,502	34,814	41,316

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£
Staff costs	1,046	24,862	25,908
Other direct costs	531	-	531
Indirect costs	130	2,589	2,719
	1,707	27,451	29,158

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Staff costs	18,851	280,610	299,461
Other direct costs	11,855	235,632	247,487
Indirect costs	2,437	36,276	38,713
	33,143	552,518	585,661

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Staff costs	11,755	279,420	291,175
Other direct costs	4,565	117,639	122,204
Indirect costs	1,696	40,821	42,517
	18,016	437,880	455,896

8. Staff costs

	Total Year ended 31 Mar 2024 £	Total Year ended 31 Mar 2023 £
Salaries	292,652	277,798
Employer's NIC	21,281	20,686
Employer's pension	19,904	18,599
	333,837	317,083

The average headcount during the period was 11 persons (2023: 13 persons).

No employee received employee benefits above £60,000.

The total employee benefits paid to key management personnel during the year was £75,038 (2023: £69,979).

9. Tangible fixed assets

	Project equipment £	Total Total £
Cost		
As at 1 April 2023	38,906	38,906
Disposals	(2,114)	(2,114)
As at 31 March 2024	36,792	36,792
Accumulated depreciation		
As at 1 April 2023	25,760	25,760
Charge for year	2,437	2,437
Elimination on disposal	(1,156)	(1,156)
As at 31 March 2024	27,041	27,041
Net book value		
As at 1 April 2023	13,146	13,146
As at 31 March 2024	9,751	9,751

10. Debtors and prepayments

	Total Year ended 31 Mar 2024 £	Total Year ended 31 Mar 2023 £
Trade debtors	23,282	5,797
Prepayments	5,629	29,821
Accrued grant income	480	29,347
	29,391	64,965

11. Creditors: amounts falling due within one year

	Total Year ended 31 Mar 2024 £	Total Year ended 31 Mar 2023 £
Accounts payable	2,959	11,645
Accruals	2,596	4,222
Deferred revenue	317,492	373,202
HMRC control account	5,840	-
Other creditor	-	26
	328,887	389,095

Deferred income consists of grants received in 2023-2024 for the next financial period.

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2024 £	Income in period Year ended 31 Mar 2024 £	Expenditure in period Year ended 31 Mar 2024 £	Transfers between funds Year ended 31 Mar 2024 £	Balance carried forward Year ended 31 Mar 2024 £
Unrestricted funds					
Designated funds					
Redundancy	16,954	-	-	-	16,954
Designated funds	16,954	-	-	-	16,954
General funds	111,198	22,743	(39,645)	-	94,296
Unrestricted funds	128,152	22,743	(39,645)	-	111,250
Restricted funds					
Blue Influencers					
- Ernest Cook Trust	-	5,930	(5,737)	-	193
Explore Morecambe Bay					
- W & F Council/CCF5	171,117	283,567	(403,190)	-	51,494
- Active Travel	-	20,000	-	-	20,000
Our future coast					
- Through Wyre Council	441	28,219	(28,021)	-	639
- Historical Coast Community Change through Wyre Council	-	27,828	(21,308)	-	6,520
Outdoor Learning					
- Ernest Cook Trust	-	15,000	(15,000)	-	-
- Outdoor Learning Appeal	-	1,808	(295)	-	1,513
Putting Business in Its Place					
- Halpin Trust	-	31,857	(22,626)	-	9,231
Completed Funds During 2023/24					
Back On Our Map (BOOM)					
- Heritage Lottery through University of Cumbria	-	35,896	(35,896)	-	-
Bird Aware					
- Natural England	-	2,804	(2,804)	-	-
Defending the Docks					
- Sir John Fisher Foundation	500	-	(500)	-	-
Destination Morecambe Bay					
- CCF3	33,629	-	(33,629)	-	-
Balance carried forward	205,687	452,909	(569,006)	-	89,590

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Mar 2024 £	Income in period Year ended 31 Mar 2024 £	Expenditure in period Year ended 31 Mar 2024 £	Transfers between funds Year ended 31 Mar 2024 £	Balance carried forward Year ended 31 Mar 2024 £
Balance brought forward	205,687	452,909	(569,006)	-	89,590
Explore Morecambe Bay					
- Areti Charitable Trust	-	15,330	(15,330)	-	-
Regional Heritage Centre					
- University of Lancaster	-	2,996	(2,996)	-	-
Restricted funds	205,687	471,235	(587,332)	-	89,590
Total funds	333,839	493,978	(626,977)	-	200,840

Redundancy

These are funds set aside by the trustees to cover any future redundancy costs.

Explore Morecambe Bay - Areti Charitable Trust

A fund awarded by The Areti Charitable Trust. Project aims - to help school children in Lancaster and Morecambe connect with local heritage.

Bird Aware - Natural England

A project to work with landowners to minimise the recreational disturbances to birds. Due to difficulties in recruitment the project was withdrawn.

BOOM

A collaboration with the University of Cumbria, funded by the National Lottery Heritage Fund. The Back On Our Map (BOOM) project delivers a number of outcomes for both environmental heritage and peoples' experience of it. The project aims to transform the biodiversity of South Cumbria by undertaking species reintroductions across the landscape, and to similarly transform its people and communities to generate lasting change, and continued natural heritage restoration led by the community once the BOOM project ends.

Blue Influencers

A project to connect young people to create deep, lasting and meaningful connections with the natural world and their communities.

Defending the Docks

A project funded by BAE Systems Marine Ltd, Orsted & The Sir John Fisher Foundation which develops science & heritage skills with young people.

[12. Analysis of charity funds \(continued from previous page\)](#)

Destination Morecambe Bay - CCF III (Coastal Communities Fund —Round 3)

This concerns ‘Destination Morecambe Bay’ —a scheme which aims to make Morecambe Bay the best and most inspired example of sustainable tourism growth in the UK, creating a ‘must visit’ destination, and supporting businesses to deliver more jobs. The Scheme aims to accelerate growth in the visitor economy, and market Morecambe Bay as a whole destination offering exciting visitor experiences. Funds to be used in the management of Trammer provision within the area. Trampers are all-terrain mobility scooters which are safe to use on most kinds of rough ground but also on pavements and walkways and provide access to the countryside for those who may not always feel they are able to.

Our Future Coast

Funded by the Flood and Coastal Resilience Innovation Programme through Wyre Council, this project works with communities to co-design, develop and test nature-based solutions for coastal risk management in the face of climate change.

Historical Coast Community Change

This strand within Our Future Coast project looks at how our coastline has changed over the years to help us plan in the face of climate change.

Experience Morecambe Bay

A suite of projects to establish the area as an attractive destination for cycling and walking, focussing on the development of active, inclusive and sustainable ways to get around the Bay, away from personal car transport.

Active Travel

This fund holds the income from e-bikes received from the businesses we have supported within the Experience Morecambe Bay project, which helps people travel by e-bike.

Outdoor Learning

A project aiming to connect more young people with Morecambe Bay by creating outdoor learning opportunities for those facing barriers.

Putting Business in its Place

The project will create ways to raise funds from businesses, individuals, and others to support our work to help care for the internationally important coastal wildlife & natural environment of the Bay.

Regional Heritage Centre

This project, funded by Lancaster University Regional Heritage Centre aimed to provide training, engagement and participant opportunities for volunteers to the research of Cumbria as part of the Cumbria Victoria History Project.

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Mar 2023 £	Income in period Year ended 31 Mar 2023 £	Expenditure in period Year ended 31 Mar 2023 £	Transfers between funds Year ended 31 Mar 2023 £	Balance carried forward Year ended 31 Mar 2023 £
Unrestricted funds					
Designated funds					
Redundancy	10,628	-	-	6,326	16,954
Designated funds	10,628	-	-	6,326	16,954
General funds	126,346	17,027	(19,723)	(12,452)	111,198
Unrestricted funds	136,974	17,027	(19,723)	(6,126)	128,152
Restricted funds					
Back On Our Map (BOOM)					
- Heritage Lottery through University of Cumbria	(1,095)	46,003	(44,908)	-	-
Defending the Docks					
- BAE Systems	2,583	3,617	(6,199)	(1)	-
- Orsted	(6,831)	14,459	(19,715)	12,087	-
- Sir John Fisher Foundation	2,062	4,667	(6,240)	11	500
Destination Morecambe Bay					
- CCF3	37,222	-	(3,593)	-	33,629
Experience Morecambe Bay					
- SLDC/CCF5	70,487	281,593	(180,963)	-	171,117
Ecological Coastal Buffer Strips (Eco-CoBS)					
- Through Wyre Council	28	23,805	(23,392)	-	441
Completed funds during 2022/23					
Arnside to Grange Cycling & Walking Trail Feasibility Study					
- Arnside Viaduct	5,271	-	(5,271)	-	-
- SLDC Coastal Revival Funds	13,018	16,667	(23,685)	(6,000)	-
Clear the Bay By Day					
- EOCA	10,175	7,664	(17,869)	30	-
Birds of the Bay					
- CCC Natural England 2016	4,609	-	(4,609)	-	-
- Orsted - Walney Extension	604	-	(604)	-	-
Balance carried forward	138,133	398,475	(337,048)	6,127	205,687

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Mar 2023 £	Income in period Year ended 31 Mar 2023 £	Expenditure in period Year ended 31 Mar 2023 £	Transfers between funds Year ended 31 Mar 2023 £	Balance carried forward Year ended 31 Mar 2023 £
Balance brought forward	138,133	398,475	(337,048)	6,127	205,687
Branching Out Grant					
- The Tree Council	-	1,000	(1,000)	-	-
Creating A Sustainable Future					
- The Halpin Trust	2,840	80,199	(83,038)	(1)	-
Forests, footprints and fauna					
- CWAAS	2,789	-	(2,789)	-	-
Heritage Support fund					
- CWAAS	-	6,292	(6,292)	-	-
Headlands to Headspace					
- National Lottery	9,577	-	(9,577)	-	-
Life on the Edge (LOTE)					
- RSPB	3,750	11,524	(15,274)	-	-
Lancaster Canal Towpath Trial					
- LCRP	-	10,313	(10,313)	-	-
Restricted funds	157,089	507,803	(465,331)	6,126	205,687
Total funds	294,063	524,830	(485,054)	-	333,839

Birds and Orsted (Walney Extension Fund)

The project focusses on the local community and their everyday lives. A far reaching awareness-raising campaign will make it easier and more appealing for people to appreciate local places, shift how they use them and reduce harm to birds. The project will support and train community volunteers to become natural ambassadors; empowering them to become long term volunteers who will continue their work beyond the life of the project. Key partners involved in this project are the RSPB and Natural England (NE).

CCC - Natural England 2016

Continuation of the Natural Ambassadors project and fund the provision of nature related projects within the charity.

Branching Out

Tree Council funding to support the BOOM project.

Creating a Sustainable Future

Supported by the Halpin Trust, this project helps to provide resilience to the charity through supporting fundraising development, financial management & governance.

Forests, Footprints and Fauna

CWAAS (Cumberland & Westmorland Antiquarian and Archaeological Society) - This is a volunteer-led research project entitled 'Footprints, Forest and Fauna' on the palaeoenvironmental deposits of Cumbria/Morecambe Bay. Such deposits and features are regularly exposed in Morecambe Bay. The project seeks to expand research, recording and understanding of submerged forests, exposed footprints, faunal assemblages and palaeoenvironmental deposits around the Cumbrian coastline, with a particular focus on the Furness Peninsula and Duddon Estuary.

Heritage Support

This project enables us to maintain provision of our heritage and archaeology work and prevent any decrease in momentum or reduction in the services and support we can offer.

Lancaster Canal

This project funded by Lancaster Canal Regeneration Partnership seeks to create a multi-user trail along the Lancaster Canal from Kendal through Lancaster to Preston. This flagship project aims to improve accessibility and interpretation along the canal. As this is a service level agreement with MBP it has now been treated as an unrestricted service level agreement.

Life on the Edge (LOTE) - RSPB

Funded by the EU LIFE fund through the RSPB, this project seeks to protect the breeding and overwintering wading birds of Morecambe Bay through innovative methods of communication and engagement.

Arnside Viaduct - Arnside Cycling & Walking Trail

This project aims to connect the community with, and develop the business case for, the long-term development of a new foot/cycle bridge over Arnside Viaduct, a significant coastal heritage asset.

Clear the Bay By Day - EOCA

This funding supports the ongoing Love my Beach project, which helps people to connect to their coastal environment and protect it through litter picking and other environmental improvements.

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2024
	£	£	£
Fixed assets	9,751	-	9,751
Current assets	430,386	89,590	519,976
Current liabilities	(328,887)	-	(328,887)
	111,250	89,590	200,840

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2023	Year ended 31 Mar 2023	Year ended 31 Mar 2023
	£	£	£
Fixed assets	13,146	-	13,146
Current assets	504,101	205,687	709,788
Current liabilities	(389,095)	-	(389,095)
	128,152	205,687	333,839

[13. Analysis of net assets](#)

[14. Trustee remuneration](#)

During the year, no trustee received any remuneration (2023: £Nil). No members of the Board of Trustees received reimbursement of expenses (2023: £Nil).

[15. Related party transactions](#)

During the year there were no related party transactions (2023: £Nil).



**Morecambe
Bay**
Partnership

MORECAMBE BAY PARTNERSHIP

England & Wales - Charity number 1173489

Accounts



**Morecambe
Bay**
Partnership

Morecambe Bay Partnership

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2023

Charity registration - 1173489

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Legal and administrative information

Charity name

Morecambe Bay Partnership

Charity registration no.

1173489

Registered office and contact details

Stricklandgate House
92, Stricklandgate
KENDAL
LA9 4PU

Trustees

Thomas Burditt	Chair
Kerry Powell	Vice-chair
Amanda D Finan	
Mark Holroyd	
Emma Parsons	
Dr William D Shannon	
Mike Turner	(resigned 16 March 2023)
Georgina Young	

Independent examiner

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Chairman's report

This year has seen the charity take on a different look, as we have developed a fresh new brand, vision and 3-year business plan, and with our events programme swinging into action again after the pandemic break, it feels like Morecambe Bay Partnership is off and running on full steam. Thanks to funding from the Halpin Charitable Trust, the Board of Trustees have reviewed our strategy, and our financial systems, policies, procedures, and fundraising plans have been updated and we've developed a robust case for support which we are now testing with various funders, businesses, and potential supporters.

Our brilliant and creative staff team continue to deliver a suite of excellent projects, keeping the charity moving forward, alongside our enthusiastically committed volunteers.

The wildlife reintroduction project "Back on our Map", working alongside the University of Cumbria and supported by the National Lottery Heritage Fund has been successfully engaging with communities around the Bay to reintroduce a suite of locally threatened or extinct species. We've connected with the residents of Haverigg Prison whose grounds have become a nursery for many of the threatened plant species & Beaumont College whose students we are helping achieve their John Muir Award.

Thanks to funding from the European Outdoor Conservation Association, community volunteers have collected 34 tonnes of litter and cleared 2,790km of coastline, trails, cycle paths and footpaths around the Bay area. We have also created a sustainability resource pack for the outdoor event community to help them lessen their impact on the Bay. The Areti Charitable Trust have once again kindly supported us to help schools in Lancaster and Morecambe connect with their environment and to have new and inspirational experiences and thanks to the generous support of the Orsted Walney Extension Skills Fund, BAE Community Investment Fund and the Sir John Fisher Foundation we worked with schools and volunteers in Barrow-in-Furness to develop their science and technology skills to scientifically record Second World War archaeological remains in the area.

Ways Around the Bay, our biggest project for some time, is a 2-year initiative to establish Morecambe Bay as an attractive destination for cycling and walking, focussing on the development of active, inclusive, and sustainable ways to get around the Bay and access the wonderful countryside. A full programme of interactive events & activities is planned for summer 2023 alongside a new website & journey planner.

The feasibility study to determine the viability of creating a cycling and walking route connecting the communities of Arnside and Grange over Sands incorporating the Arnside Viaduct completed this year and we were overwhelmed with the response from the public. Over 6000 people responded to the online consultation in February and 500 people attended events in Grange-over-Sands and Arnside in November. The consultants have written their report and the results can be found on our website. We are now ready to work with partners to champion this fabulous project to the next stage.

Whilst our financial position is stable, you can see from the accounts on subsequent pages of this report, that much of the surplus cash we are showing is from restricted multi-year grants which have been paid upfront. We have a real need, therefore, to raise vital unrestricted income to ensure the sustainability of our charity into the future. I am glad to say that the team will be seeking funds to help them develop and take advantage of as many avenues of diverse fundraising as possible in the year ahead, including events similar to the Cross Bay Walk which we undertook in July 2023.

My thanks to all the staff, partners, and funders for playing your part in making the Bay an even more special place to live, work and visit.



TOM BURDITT
CHAIR OF TRUSTEES

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of Morecambe Bay Partnership for the year ended 31 March 2023.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The objects of the charity are:

- To promote the conservation, protection and improvement of the physical and natural environment of Morecambe Bay for public benefit, in particular through the protection and maintenance of the Bay's coastal and marine environments.
- To advance the education of the public in the natural and cultural history, conservation, environment and management of Morecambe Bay.
- To develop the capacity and skills of the members of the socially and economically disadvantaged community of Morecambe Bay in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
- To provide or assist in the provision of facilities in the interest of social welfare for recreation or leisure time occupation of individuals in the Morecambe Bay area who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Public Benefit

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's general guidance on public benefit. The charity fulfils its objects and delivers its public benefit as described below:

The public benefits that flow from our objects namely:

Object 1 (promotion of conservation), Object 2 (education), Object 3 (supporting community especially disadvantaged) and Object 4 (recreation) include:

- An enhanced environment, leading to improved health and a better quality of life for all.
- Raised awareness and understanding of local natural and cultural heritage, environmental issues and the richness of local heritage as well as the context of how this fits to wider global issues.
- An enhanced quality of life and sense of well-being through stronger connectedness and engagement between people and nature in our locality.
- New and increased opportunities to engage and participate in activities and events which bring people together, leading to greater social cohesion and fulfilment, improvements in physical and emotional well-being, quality of life and a more stable and cohesive community.
- Enhanced active citizenship and involvement in community life.

- New facilities, events and opportunities for some of the most disadvantaged to participate in activities including access to the outdoors, cycling, walking and other artistic endeavours.

Achievements and performance in the year

Key statistics

Our nature and heritage projects have benefitted from 428 days of activity carried out by volunteers. In addition, volunteers involved in beach care & litter picking have carried out 590 activities and 156 new volunteers joined the 11 groups around the Bay.

We've engaged 12 schools and run 78 events which connect people with the nature & heritage of the Bay. 3595 people have participated directly in events, training or other activities.

Main Activities of the Year

Back on our Map: This project aims to transform the biodiversity around Morecambe Bay, bringing back native species that are now locally extinct or very rare. The project is rooted in community action and aims to increase connections with nature, especially in areas of high economic deprivation, generating lasting change and continued natural heritage restoration. Morecambe Bay Partnership is leading the community volunteering and nature engagement activities for this project, connecting people with ecosystems, and helping to reverse biodiversity loss in the region.

Outputs: We ran 17 sessions at Haverigg Prison and supported 18 inmates achieve the John Muir Award and 11 sessions with mental health charity, MIND. Over 300 people have attended our talks & we have run 6 community training days.

Forests, Footprints and Fauna: This project has developed a network of trained volunteers to record and gain a better understanding of coastal exposures of palaeo-environmental deposits and features around the Cumbrian coast (with a focus on Walney & Duddon Estuary).

Outputs: 2 family events reached 131 people.

Creating a sustainable future for Morecambe Bay Partnership: This transformation project has developed the charity's vital fundraising & strategic planning. The project has enabled a compelling case for support, full fundraising strategy & a 3-year business plan & budget to put the charity on a firm footing to raise the support, funding & profile needed to deliver lasting impact for Morecambe Bay.

Outputs: 4 core staff posts supported for the duration of the project, a clear mission & vision, fully functioning IT & finance systems, a new brand, visual materials to explain what the charity does, financial processes, procedures & a risk management framework, creation & launch of an individual giving scheme, large scale fundraising event, photography competition & calendar for sale & better donation pages on the website.

Experience Morecambe Bay (now called Ways Around the Bay): A suite of projects to establish the area as an attractive destination for cycling and walking, focussing on the development of active and sustainable ways to get around the Bay with more inclusive access to the countryside whatever your level of ability. It builds on the success of previous projects such as the launch of the well-known Bay Cycle Way, extending Trammer hire locations and restarting the development of an E-bike network.

Outputs: Trampers were hired 48 times allowing people with limited mobility access to the countryside, 550 people were engaged at events. 3 films were created to promote and champion the Bay. We've created 5 cycling and 4 walking routes for promotion on a new website & journey planner. We've spoken with 80 businesses, 30 of which have signed up to be promoted on the new website.

Tree Council: This funding supports the BOOM project.

Outputs: 1609 trees have been planted in 16 locations by 99 volunteers

Ecological Community Owned Buffer Strips (Eco-COBS)- now called Our Future Coast: This project is one of 25 pioneering projects to test new approaches to tackle the threat of flooding from climate change and to improve resilience in coastal communities.

Outputs: An engagement strategy has been completed and is being delivered with community talks & consultations delivered at 3 sites. Task groups have been formed for 5 of the 7 sites.

Arnside to Grange Trail Feasibility Study: PJA Transport Initiatives were appointed in December 2021 to undertake a feasibility study and develop a Strategic Outline Business Case for an accessible trail between Arnside and Grange-over-Sands.

Outputs: The report assessed 7 route options, selecting a preferred route creating a new 4m wide boardwalk running the 4.7km between Arnside & Grange-over-Sands, including a 3m wide cantilevered walkway over the Kent Viaduct. A public consultation showed strong public support for the scheme, with over 600 responses received. 97% of residents who responded supported the trail. An estimated total cost of the whole scheme came out at just under £30 million with an uplift of 33%, with a Benefit to Cost Ratio (BCR) of 2.61 which represents high value for money.

Clear the Bay by Day: The aim of this project was to implement practical action to remove litter from the Morecambe Bay coastline whilst highlighting the problem of unsustainable choices in product purchases & creating an army of advocates amongst visitors and residents for a plastic-free Morecambe Bay.

Outputs: 6 tonnes of litter was collected by 2356 volunteers at 38 beach clean events. A campaign was run, aimed at outdoor event organisers, with 15 talks delivered to specific audiences, 3 workshops and a digital and printed pack has been created which gives the outdoor event community hints, tips, and support in how to run more sustainable events. This has been shared over 52 times online.

Defending the Docks: Defending the Docks was an education and STEM skills development project which focused on the Second World War military landscape of Barrow-in-Furness and Walney Island. We have been able to tell the story of Barrow's fascinating wartime heritage, give local volunteers the skills to research the history of their town and inspire a new generation to care for the vulnerable archaeological remains on their doorstep.

Outputs: 331 people have directly benefitted from the project through volunteering, taking part in project training courses, school workshops and public events. We estimate, based on print distribution and website engagement, that a further 400 households will benefit from access to print and online resources produced by the project. We ran a 7-week training course for 10 volunteers who developed skills in recognising, surveying, and monitoring the condition of vulnerable military structures. 18 vulnerable military installations surveyed, 9 of which have never been surveyed before. 7 oral histories collected and added to recording Morecambe Bay website. We have engaged with 154 children in 5 primary schools where we taught surveying and research skills and how digital technology can be used to gain better understanding of the historic environment. 2 community exhibitions were attended by 132 people & 1 online talk to 35 people. A legacy for the project is the publication of a booklet, which we have printed and distributed to 540 school families and community members.

Heritage Support: This funding has had a significant impact for the Charity. Primarily it has enabled us to maintain provision of our heritage and archaeology work and prevent any decrease in momentum or reduction in the services and support we can offer. We have been able to maintain support for existing heritage/archaeology programmes around the Bay and begin to scope and develop new projects for the coming years.

Outputs: We worked with partners to research and submit 3 funding bids and planned a further 3 further projects. We continued to support volunteers at Birkrigg and Millom with 21 volunteer days spent on vegetation management on Birkrigg Common.

Life on the Edge: This project worked to support breeding, migrating, and wintering water birds which are under growing pressure from disturbance.

Outputs: A part-time officer recruited 16 volunteers to carry out engagement activities at Foulney & North Walney nature reserves. Over 250 conversations took place with visitors to the sites. A local marketing campaign with 94 new signs at 5 sites in the wider area was undertaken.

Plans for the future

A charity working for people, nature, and heritage in this special place.

Our charity exists to entwine people and place and to keep Morecambe Bay special.

Our charity's vision is for Morecambe Bay to be an exceptional place to live & an outstanding place to visit. A place where the local economy provides healthy, happy, low carbon living for everyone. Nature is more abundant, heritage is understood, protected & celebrated, and our culture is thriving.

We are unique. We are the only charity solely dedicated to championing Morecambe Bay in this holistic way, connecting people with the nature, heritage & culture of this special place.

We work by identifying needs, seizing opportunities, and galvanising partnerships. We work with partners and the community to achieve the best for the Bay. Together we strive to protect the unique Morecambe Bay area and bring benefits for everyone.

We believe the natural & historic environment of the Bay is under threat from climate change, unsustainable development & disturbance. We believe that equality, inclusivity, diversity & respect are vital in a fair society. We believe that people benefit from the intrinsic value of the nature, heritage & culture of Morecambe Bay & they can make a positive contribution to its protection.

The Outcomes we want to see.

All our work is aimed at achieving the charity's vision and the outcomes we want to see in achieving our vision are as follows:

- Morecambe Bay is an outstanding destination for responsible tourism.
- People who live in and visit Morecambe Bay are respectful of nature, because they can access and enjoy nature responsibly and contribute to caring for it for mutual health and wellbeing.
- People who live around Morecambe Bay are well-supported to understand the effects of climate change and how they can adapt.
- Archaeology, heritage & our shared culture, are safeguarded to provide inspiration for all.
- Younger people are empowered to connect to their place.

Strategic Objectives

Our strategic objectives over the next 3 years which deliver the charity's vision are as follows:

- We will make it easier for people to explore the bay on foot, bike, or assisted mobility transport, bringing joy to people's lives. We will support safe, active travel routes, aiming to make more of the Bay Cycle Way traffic-free and championing the building of a walking & cycling trail linking Arnside & Grange-over-Sands, over the Kent estuary viaduct.
- We will grow our network of paid and voluntary Natural Ambassadors, who protect and promote the Bay's precious birdlife & continue to lead the charge against litter and plastic pollution.
- We will develop solutions to flooding and coastal resilience with communities and partners, so we can become more resilient to the effects of climate change.
- We will run more heritage skills, volunteering and celebratory programmes which combat loneliness, connect people, and encourage learning.
- We will help school-age children from deprived & rurally isolated communities, visit the coast and benefit from new experiences otherwise unavailable to them.
- We will grow our youth engagement programmes so that young people of working age can train and

develop viable careers in the care of Morecambe Bay.

- Morecambe Bay Partnership will be a secure and sustainable charity, effectively financed, and resourced to bring about the best possible opportunities and outputs for Morecambe Bay.

Structure, governance & management

Morecambe Bay Partnership is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission (registered charity number 1173489). It was incorporated on 20th June 2017, having previously operated as an unincorporated organisation since November 2001 (registered charity number 1089559) which has since been dissolved and removed from the Register of Charities.

Organisational Structure

Morecambe Bay Partnership's Board of Trustees meets every three months and is responsible for the strategic direction and policy of the Charity, as well as oversight of the Charity's operations.

Selection and appointment of Trustees

As set out in the Constitution, the Chair of Trustees is nominated at a general meeting.

The constitution requires a minimum of 6 Trustees and a maximum of 12. Trustees who have served for more than three consecutive years in office must stand for re-appointment.

The objective is to have a range of appropriate skillsets across fields that are relevant to the Charity's objectives. When recruiting new trustees, consideration is given to the existing trustees' skills and experiences and trustees are sought with the additional skills required. Their appointment is by resolution of the Board of Directors/Trustees following which the required legal documentation is completed.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current financial year the Charity achieved a surplus of £39,776 (2022: deficit of £60,603). This resulted in total reserves increasing in the year to £333,839 (2022: £294,063).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at year end £128,152 (2022: £136,974) were unrestricted as to use, although only £111,198 (2022: £126,346) was available as general funds as a result of designations outlined in note 12 of the accounts.

Reserves policy

Morecambe Bay Partnership's reserve policy is to hold in reserves £60,000 to close the charity in good order and meet all its obligations so that no person or organisation would be left out of pocket.

The level of reserves has been set so that it is sufficient to cover three months full operating costs,

redundancy payments, HR and legal advice. The reserves policy and the reserves limits are reviewed quarterly at each Trustees meeting.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that year. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 6 to 11 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 20 September 2023 and signed on its behalf by:



TOM BURDITT
CHAIR OF TRUSTEES

Independent examiner's report

I report to the Trustees on my examination of the accounts of Morecambe Bay Partnership (Charity number 1173489) for the year ended 31 March 2023 which are set out on pages 14 to 32.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

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

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



ANDREW PHILIP NASH ACA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 4 OCTOBER 2023

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2023

		Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2022 £
Income from:					
Donations and grants	3	7,081	452,041	459,122	288,663
Charitable activities	4	4,473	55,762	60,235	72,474
Investments		5,473	-	5,473	793
Total income		17,027	507,803	524,830	361,930
Expenditure on:					
Raising funds	5 & 6	1,707	27,451	29,158	27,567
Charitable activities	5 & 7	18,016	437,880	455,896	394,966
Total expenditure		19,723	465,331	485,054	422,533
Net income/(expenditure)		(2,696)	42,472	39,776	(60,603)
Transfers between funds	12 & 13	(6,126)	6,126	-	-
Net movement in funds		(8,822)	48,598	39,776	(60,603)
Reconciliation of funds					
Funds brought forward	12 & 13	136,974	157,089	294,063	354,666
Funds carried forward	12 & 13	128,152	205,687	333,839	294,063

The notes on pages 17 to 32 form part of the financial statements.


Balance sheet

As at 31 March 2023

	Notes	Total Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2022 £
Fixed assets			
Tangible assets	9	13,146	16,432
Current assets			
Debtors and prepayments	10	64,965	50,004
Cash at bank and in hand		<u>644,823</u>	<u>424,121</u>
Total current assets		709,788	474,125
Creditors			
Amounts falling due within one year	11	<u>(389,095)</u>	<u>(196,494)</u>
Net current assets		320,693	277,631
Net assets		333,839	294,063
Funds of the charity			
Restricted funds	12 & 13	205,687	157,089
Unrestricted funds			
Designated funds		16,954	10,628
General funds		<u>111,198</u>	<u>126,346</u>
Unrestricted funds		128,152	136,974
Total funds		333,839	294,063

The notes on pages 17 to 32 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 20 September 2023 and signed on their behalf by:



TOM BURDITT
CHAIR OF TRUSTEES

Statement of cash flows

For the year ended 31 March 2023

	Total Funds Year ended 31 Mar 2023	Total Funds Year ended 31 Mar 2022
	£	£
Cash flows from operating activities:	39,776	(60,603)
Net income/(expenditure) for period (as per SOFA)		
Adjustments for:		
Depreciation charges	3,286	4,107
Investment income	(5,473)	(793)
(Increase)/decrease in accounts receivables	6,788	4,168
(Increase)/decrease in accrued grant income	2,892	(20,757)
(Increase)/decrease in prepayments and other debtors	(24,641)	(4,955)
Increase/(decrease) in accounts payables	2,420	5,872
Increase/(decrease) in accruals	(5,115)	7,406
Increase/(decrease) in deferred revenue	195,270	155,112
Increase/(decrease) in other creditors	26	(7,078)
	175,453	143,082
Net cash used in operating activities	215,229	82,479
Cash flows from investing activities:		
Investment income	5,473	793
Net cash used in investing activities	5,473	793
Change in cash and cash equivalents in period	220,702	83,272
Cash and cash equivalents at the beginning of the period	424,121	340,849
Cash and cash equivalents at the end of the period	644,823	424,121

The notes on pages 17 to 32 form part of the financial statements.

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2023, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Morecambe Bay Partnership is a charitable incorporated organisation registered in England & Wales, and meets the definition of a public benefit entity. The registered office is Stricklandgate House, 92, Stricklandgate, Kendal, Cumbria, LA9 4PU.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing COVID-19 global pandemic has had no material impact on this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised other than those purchased using restricted funds.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Project equipment	20% reducing balance
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

Creditors

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.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

2. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Mar 2022	Restricted Funds Year ended 31 Mar 2022	Total Funds Year ended 31 Mar 2022
	Notes	£	£	£
Income from:				
Donations and grants	3	22,283	266,380	288,663
Charitable activities	4	25,163	47,311	72,474
Investments		793	-	793
Total income		48,239	313,691	361,930
Expenditure on:				
Raising funds	5 & 6	27,533	34	27,567
Charitable activities	5 & 7	72,406	322,560	394,966
Total expenditure		99,939	322,594	422,533
Net income/(expenditure)		(51,700)	(8,903)	(60,603)
Transfers between funds	12 & 13	579	(579)	-
Net movement in funds		(51,121)	(9,482)	(60,603)
Reconciliation of funds				
Funds brought forward	12 & 13	188,095	166,571	354,666
Funds carried forward	12 & 13	136,974	157,089	294,063

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 Mar 2023	Restricted Funds Year ended 31 Mar 2023	Total Funds Year ended 31 Mar 2023
	£	£	£
Grants	-	452,041	452,041
Donations	7,081	-	7,081
	7,081	452,041	459,122

	Unrestricted Funds Year ended 31 Mar 2022	Restricted Funds Year ended 31 Mar 2022	Total Funds Year ended 31 Mar 2022
	£	£	£
Grants	19,499	264,583	284,082
Donations	2,784	1,797	4,581
	22,283	266,380	288,663

4. Income from charitable activities

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Income from MBP sales	2,301	-	2,301
Income from contracts and other activities	932	55,762	56,694
Income from community & ticketed events	1,240	-	1,240
	4,473	55,762	60,235

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Income from MBP sales	2,753	-	2,753
Income from contracts and other activities	22,410	47,311	69,721
	25,163	47,311	72,474

5. Total expenditure

	Staff costs	Other direct costs	Indirect costs	Total
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2023	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£	£
Raising funds	25,908	531	2,719	29,158
Charitable activities	291,175	122,204	42,517	455,896
	317,083	122,735	45,236	485,054

	Staff costs	Other direct costs	Indirect costs	Total
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2022	31 Mar 2022	31 Mar 2022	31 Mar 2022
	£	£	£	£
Raising funds	23,708	610	3,249	27,567
Charitable activities	269,490	78,920	46,556	394,966
	293,198	79,530	49,805	422,533

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of costs of raising funds split between restricted and unrestricted funds can be found in note 6.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 7.

An analysis of staff costs can be found in note 8.

Indirect costs includes:

	Total	Total
	Year ended	Year ended
	31 Mar 2023	31 Mar 2022
	£	£
Other people costs	14,058	14,826
Professional services	13,190	23,808
Premises	10,003	4,316
Administration	2,634	2,957
Governance	5,351	3,898
	45,236	49,805

5. Total expenditure (continued from previous page)

Governance costs includes:

	Total	Total
	Year ended	Year ended
	31 Mar 2023	31 Mar 2022
	£	£
Independent examination and accounts preparation	1,800	1,440
Insurance	3,501	2,458
Other	50	-
	5,351	3,898

6. Expenditure on raising funds

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£
Staff costs	1,046	24,862	25,908
Other direct costs	531	-	531
Indirect costs	130	2,589	2,719
	1,707	27,451	29,158

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2022	31 Mar 2022	31 Mar 2022
	£	£	£
Staff costs	23,708	-	23,708
Other direct costs	576	34	610
Indirect costs	3,249	-	3,249
	27,533	34	27,567

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2023	Restricted Funds Year ended 31 Mar 2023	Total Funds Year ended 31 Mar 2023
	£	£	£
Staff costs	11,755	279,420	291,175
Other direct costs	4,565	117,639	122,204
Indirect costs	1,696	40,821	42,517
	18,016	437,880	455,896

	Unrestricted Funds Year ended 31 Mar 2022	Restricted Funds Year ended 31 Mar 2022	Total Funds Year ended 31 Mar 2022
	£	£	£
Staff costs	49,381	220,109	269,490
Other direct costs	14,494	64,426	78,920
Indirect costs	8,531	38,025	46,556
	72,406	322,560	394,966

8. Staff costs

	Total Year ended 31 Mar 2023	Total Year ended 31 Mar 2022
	£	£
Salaries	277,798	247,278
Employer's NIC	20,686	18,471
Employer's pension	18,599	27,449
	317,083	293,198

The average headcount during the period was 13 persons (2022: 14 persons).

No employee received employee benefits above £60,000.

The total employee benefits paid to key management personnel during the year was £69,979 (2022: £76,989).

9. Tangible fixed assets

	Project equipment £	Total £
Cost		
As at 1 April 2022	38,906	38,906
As at 31 March 2023	38,906	38,906
Accumulated depreciation		
As at 1 April 2022	22,474	22,474
Charge for year	3,286	3,286
As at 31 March 2023	25,760	25,760
Net book value		
As at 1 April 2022	16,432	16,432
As at 31 March 2023	13,146	13,146

10. Debtors and prepayments

	Total Year ended 31 Mar 2023 £	Total Year ended 31 Mar 2022 £
Trade debtors	5,797	12,585
Prepayments	29,821	5,180
Accrued grant income	29,347	32,239
	64,965	50,004

11. Creditors: amounts falling due within one year

	Total Year ended 31 Mar 2023 £	Total Year ended 31 Mar 2022 £
Accounts payable	11,645	9,225
Accruals	4,222	9,337
Deferred revenue	373,202	177,932
Other creditor	26	-
	389,095	196,494

Deferred income consists of grants received in 2022-2023 for the next financial period.

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2023 £	Income in period Year ended 31 Mar 2023 £	Expenditure in period Year ended 31 Mar 2023 £	Transfers between funds Year ended 31 Mar 2023 £	Balance carried forward Year ended 31 Mar 2023 £
Unrestricted funds					
Designated funds					
Redundancy	10,628	-	-	6,326	16,954
Designated funds	10,628	-	-	6,326	16,954
General funds	126,346	17,027	(19,723)	(12,452)	111,198
Unrestricted funds	136,974	17,027	(19,723)	(6,126)	128,152
Restricted funds					
Defending the Docks					
- BAE Systems	2,583	3,617	(6,199)	(1)	-
- Orsted	(6,831)	14,459	(19,715)	12,087	-
- Sir John Fisher Foundation	2,062	4,667	(6,240)	11	500
Destination Morecambe Bay					
- CCF3	37,222	-	(3,593)	-	33,629
Experience Morecambe Bay					
- SLDC/CCF5	70,487	281,593	(180,963)	-	171,117
Ecological Coastal Buffer Strips (Eco-CoBS)					
- through Wyre Council	28	23,805	(23,392)	-	441
Completed funds during 2022/23					
Arnside to Grange Cycling & Walking Trail Feasibility Study					
- Arnside Viaduct	5,271	-	(5,271)	-	-
- SLDC Coastal Revival Funds	13,018	16,667	(23,685)	(6,000)	-
Back On Our Map (BOOM)					
- Heritage Lottery through University of Cumbria	(1,095)	46,003	(44,908)	-	-
Clear the Bay By Day					
- EOCA	10,175	7,664	(17,869)	30	-
Balance carried forward	132,920	398,475	(331,835)	6,127	205,687

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Mar 2023 £	Income in period Year ended 31 Mar 2023 £	Expenditure in period Year ended 31 Mar 2023 £	Transfers between funds Year ended 31 Mar 2023 £	Balance carried forward Year ended 31 Mar 2023 £
Balance brought forward	132,920	398,475	(331,835)	6,127	205,687
Birds of the Bay					
- CCC Natural England 2016	4,609	-	(4,609)	-	-
- Orsted - Walney Extension	604	-	(604)	-	-
Branching Out Grant					
- The Tree Council	-	1,000	(1,000)	-	-
Creating A Sustainable Future					
- The Halpin Trust	2,840	80,199	(83,038)	(1)	-
Forests, footprints and fauna					
- CWAAS	2,789	-	(2,789)	-	-
Heritage Support fund					
- CWAAS	-	6,292	(6,292)	-	-
Headlands to Headspace	9,577	-	(9,577)	-	-
Life on the Edge (LOTE)					
- RSPB	3,750	11,524	(15,274)	-	-
Lancaster Canal Towpath Trial - LCRP	-	10,313	(10,313)	-	-
Restricted funds	157,089	507,803	(465,331)	6,126	205,687
Total funds	294,063	524,830	(485,054)	-	333,839

Redundancy

These are funds set aside by the trustees to cover any future redundancy costs.

Defending the Docks

A project funded by BAE Systems Marine Ltd, Orsted & The Sir John Fisher Foundation which develops science & heritage skills with young people.

Destination Morecambe Bay - CCF III (Coastal Communities Fund —Round 3)

This concerns 'Destination Morecambe Bay' —a scheme which aims to make Morecambe Bay the best and most inspired example of sustainable tourism growth in the UK, creating a 'must visit' destination, and supporting businesses to deliver more jobs. The Scheme aims to accelerate growth in the visitor economy, and market Morecambe Bay as a whole destination offering exciting visitor experiences. Funds to be used in the management of Trampler provision within the area. Trampers are all-terrain mobility scooters which are safe to use on most kinds of rough ground but also on pavements and walkways and provide access to the countryside for those who may not always feel they are able to.

12. Analysis of charity funds (continued from previous page)

Experience Morecambe Bay

A suite of projects to establish the area as an attractive destination for cycling and walking, focussing on the development of active, inclusive and sustainable ways to get around the Bay, away from personal car transport.

Ecological Coastal Buffer Strips (Eco-CoBS) - now called Our Future Coast

Funded by the Flood and Coastal Resilience Innovation Programme through Wyre Council, this project works with communities to co-design, develop and test nature-based solutions for coastal risk management in the face of climate change.

Arnside Viaduct - Arnside Cycling & Walking Trail

This project aims to connect the community with, and develop the business case for, the long-term development of a new foot/cycle bridge over Arnside Viaduct, a significant coastal heritage asset.

BOOM

A collaboration with the University of Cumbria, funded by the National Lottery Heritage Fund. The Back On Our Map (BOOM) project delivers a number of outcomes for both environmental heritage and peoples' experience of it. The project aims to transform the biodiversity of South Cumbria by undertaking species reintroductions across the landscape, and to similarly transform its people and communities to generate lasting change, and continued natural heritage restoration led by the community once the BOOM project ends.

Clear the Bay By Day - EOCA

This funding supports the ongoing Love my Beach project, which helps people to connect to their coastal environment and protect it through litter picking and other environmental improvements.

Birds and Orsted (Walney Extension Fund)

The project focusses on the local community and their everyday lives. A far reaching awareness-raising campaign will make it easier and more appealing for people to appreciate local places, shift how they use them and reduce harm to birds. The project will support and train community volunteers to become natural ambassadors; empowering them to become long term volunteers who will continue their work beyond the life of the project. Key partners involved in this project are the RSPB and Natural England (NE).

CCC - Natural England 2016

Continuation of the Natural Ambassadors project and fund the provision of nature related projects within the charity.

Branching Out

Tree Council funding to support the BOOM project.

Creating a Sustainable Future

Supported by the Halpin Trust, this project helps to provide resilience to the charity through supporting fundraising development, financial management & governance.

12. Analysis of charity funds (continued from previous page)

Forests, Footprints and Fauna

CWAAS (Cumberland & Westmorland Antiquarian and Archaeological Society) - This is a volunteer-led research project entitled 'Footprints, Forest and Fauna' on the palaeoenvironmental deposits of Cumbria/Morecambe Bay. Such deposits and features are regularly exposed in Morecambe Bay. The project seeks to expand research, recording and understanding of submerged forests, exposed footprints, faunal assemblages and palaeoenvironmental deposits around the Cumbrian coastline, with a particular focus on the Furness Peninsula and Duddon Estuary.

Heritage Support

This project enables us to maintain provision of our heritage and archaeology work and prevent any decrease in momentum or reduction in the services and support we can offer.

Headlands 2 Headspace —Long Term Management

To continue the work of the H2H project and maintain the upkeep of the Birds of the Bay sculptures and continuation of the Morecambe Bay Lives Projects.

Life on the Edge (LOTE) - RSPB

Funded by the EU LIFE fund through the RSPB, this project seeks to protect the breeding and overwintering wading birds of Morecambe Bay through innovative methods of communication and engagement.

Lancaster Canal

This project funded by Lancaster Canal Regeneration Partnership seeks to create a multi-user trail along the Lancaster Canal from Kendal through Lancaster to Preston. This flagship project aims to improve accessibility and interpretation along the canal. As this is a service level agreement with MBP it has now been treated as an unrestricted service level agreement.

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Mar 2022 £	Income in period Year ended 31 Mar 2022 £	Expenditure in period Year ended 31 Mar 2022 £	Transfers between funds Year ended 31 Mar 2022 £	Balance carried forward Year ended 31 Mar 2022 £
Unrestricted funds					
Designated funds					
Contingency	90,000	-	-	(90,000)	-
Redundancy	7,889	-	-	2,739	10,628
Designated funds	97,889	-	-	(87,261)	10,628
General funds	90,206	48,239	(99,939)	87,840	126,346
Unrestricted funds	188,095	48,239	(99,939)	579	136,974
Restricted funds					
Arnside to Grange Cycling & Walking Trail Feasibility Study					
- Arnside Viaduct	18,780	-	(13,509)	-	5,271
- SLDC Coastal Revival Funds	-	33,333	(20,315)	-	13,018
Back On Our Map (BOOM)					
- Heritage Lottery through University of Cumbria	-	41,530	(42,625)	-	(1,095)
Clear the Bay By Day					
- EOCA	2,628	15,640	(8,093)	-	10,175
Birds of the Bay					
- CCC Natural England 2016	7,353	-	(2,403)	(341)	4,609
- Orsted - Walney Extension	3,280	-	(2,676)	-	604
Branching Out Grant					
- The Tree Council	-	1,500	(1,500)	-	-
Creating A Sustainable Future					
- The Halpin Trust	-	26,733	(23,893)	-	2,840
Defending the Docks					
- BAE Systems	-	2,583	-	-	2,583
- Orsted	-	-	(6,831)	-	(6,831)
- Sir John Fisher Foundation	-	3,333	(1,271)	-	2,062
Destination Morecambe Bay					
- CCF3	44,667	-	(7,445)	-	37,222
Balance carried forward	76,708	124,652	(130,561)	(341)	70,458

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Mar 2022 £	Income in period Year ended 31 Mar 2022 £	Expenditure in period Year ended 31 Mar 2022 £	Transfers between funds Year ended 31 Mar 2022 £	Balance carried forward Year ended 31 Mar 2022 £
Balance brought forward	76,708	124,652	(130,561)	(341)	70,458
Experience Morecambe Bay					
- SLDC/CCF5	-	100,400	(29,913)	-	70,487
Ecological Coastal Buffer Strips (Eco-CoBS)					
- through Wyre Council	-	15,000	(14,972)	-	28
Forests, footprints and fauna					
- CWAAS	13,546	-	(10,757)	-	2,789
Headlands to Headspace	13,803	-	(4,226)	-	9,577
Life on the Edge (LOTE)					
- RSPB	3,750	15,991	(15,991)	-	3,750
Victoria County History of Cumbria Project					
- Lancaster Uni - RHC	-	5,781	(5,591)	(190)	-
Completed funds during 2021/22					
CGP - Ulverston Council	802	-	(929)	127	-
Curlews	2,103	1,797	(3,900)	-	-
Natural England Wildfowl	3,030	-	(3,372)	342	-
Sea Changers	600	-	(600)	-	-
Areti Charitable Trust, The	13,299	-	(13,299)	-	-
LOVEmyBEACH	13,565	43,750	(57,099)	(216)	-
Cultural Recovery Fund	6,730	6,320	(13,050)	-	-
Halpin Trust (The) - Encouraging Generosity	6,895	-	(6,594)	(301)	-
Wholesale Approach to Marine Management	11,740	-	(11,740)	-	-
Restricted funds	166,571	313,691	(322,594)	(579)	157,089
Total funds	354,666	361,930	(422,533)	-	294,063

Contingency

These are funds set aside by the trustees to cover any short-term unexpected drop in income to protect project delivery. It was decided during the year by the trustees it was no longer necessary to designate the contingency fund and so it was transferred back to the general reserves.

12. Analysis of charity funds (continued from previous page)

CGP —Ulverston Council

This funding supports volunteer conservation work at Birkrigg Common which contains three nationally important (scheduled) archaeological monuments, including a rare concentric stone circle. The sites are under threat from bracken and neglect and have been on the Heritage at Risk Register. Work has begun on site - namely long-term protection by supporting seasonal vegetation clearance by teams of local volunteers. Volunteers work with experts to conserve nationally important heritage and ecological sites.

Curlews

This funding supports local communities in the Lythe Valley to protect Curlews.

Natural England (NE) Wildfowl

A partnership project between Natural England and Morecambe Bay Partnership the purpose of which is to further positive management of Morecambe Bay and Duddon Estuary Site of Special Scientific Interest (SSSI) through support for stakeholders who are in a position to support the delivery of conservation objectives. Specifically, funding to facilitate the Wildfowlers liaison meetings.

Sea Changers

Due to COVID 19- this project did not commence & the whole balance was returned to the funder.

Areti Project

A fund awarded by The Areti Charitable Trust. Project aims - to give 240 children, some brilliant, rich, memorable, joyful experiences of nature through visiting Sunderland Point.

LOVEmyBEACH

This is a public engagement campaign focused on improving beaches and bathing water quality across the North West —Morecambe Bay Partnership works with funders United Utilities (UU), and the Environment Agency (EA), covering the Morecambe Bay and Cumbria region. We work with local authorities, schools, businesses and youth groups to spread LOVEmyBEACH messages.

Cultural Recovery Fund

This funding supports the ongoing recovery of the organisation following the global COVID-19 pandemic.

Halpin Trust - Encouraging Generosity

This grant has helped Morecambe Bay Partnership to develop new skills and implement activities which move to diversify our income from being wholly reliant on grants to include income from individuals and legacies.

WAMM - (Wholesale Approach to Marine Management)

This is a 16 month project funded by the European Maritime and Fisheries Fund (EMFF) and hosted by The Rivers Trust. The aim of the project is to support a collaborative approach to the management of estuarine and coastal waters in and around Morecambe Bay; chosen as the primary pilot location.

Victoria County History of Cumbria

This project, funded by Lancaster University Regional Heritage Centre seeks to produce a permanent detailed record of the history of Cumbria.

13. Analysis of net assets

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Fixed assets	13,146	-	13,146
Current assets	504,101	205,687	709,788
Current liabilities	(389,095)	-	(389,095)
	128,152	205,687	333,839

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Fixed assets	16,432	-	16,432
Current assets	317,036	157,089	474,125
Current liabilities	(196,494)	-	(196,494)
	136,974	157,089	294,063

14. Trustee remuneration

During the year, no trustee received any remuneration (2022: £Nil). No members of the Board of Trustees received reimbursement of expenses (2022: £Nil).

15. Related party transactions

During the year there were no related party transactions (2022: £Nil).



**Morecambe
Bay**
Partnership

MORECAMBE BAY PARTNERSHIP

England & Wales - Charity number 1173489

Accounts



**Morecambe
Bay**
Partnership

Morecambe Bay Partnership

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2022

Charity registration - 1173489

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Legal and administrative information

Charity name

Morecambe Bay Partnership

Charity registration no.

1173489

Registered office and contact details

Unit 9C The Factory
Castle Mills
Aynam Road
Kendal
LA9 7DE

Trustees

Thomas Burditt	Chair
Kerry Powell	Vice-chair
Zephie S Begolo	(resigned 11 March 2022)
Amanda D Finan	
Mark Holroyd	
Emma Parsons	
Dr William D Shannon	
Mike Turner	
Georgina Young	

Independent examiner

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Chairman's report

This year has marked another period of change for Morecambe Bay Partnership. Our new CEO, Sarah Mason started in post, and thanks to funding from the Halpin Charitable Trust, the Board of Trustees began a review of our strategy and purpose, financial systems and policies and procedures, with the aim of securing a sustainable future for the charity. I look forward to sharing our new strategy & case for support with our stakeholders, supporters, and partners later in 2022.

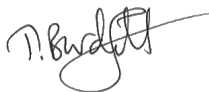
Our heritage programmes have grown from strength to strength from looking at prehistoric footprints in the sands of Morecambe Bay to "Defending the Docks" which is a military heritage community recording project rooted in STEM (Science, Technology, Engineering, and Mathematics) learning and skills development, delivering training and participation opportunities for young people.

We have had several successes in our nature programmes, most notably in the wildlife reintroduction project "Back on our Map". Working with the University of Cumbria and supported by the National Lottery Heritage Fund, the project works with communities to reintroduce a suite of locally threatened or extinct species to South Cumbria including Hazel Dormouse, Aspen (tree), Small Blue (butterfly) & Green Winged Orchid.

We are working to deliver our largest project for some time, Experience Morecambe Bay which is a 2-year plan to establish Morecambe Bay as an attractive destination for cycling and walking, focussing on the development of active, inclusive, and sustainable ways to get around the Bay and access the wonderful countryside. The programme builds on the success of previous projects such as the creation of the Bay Cycle Way, our Trampler hire service and includes the development of an E-bike network. In a similar vein, and thanks to funding from the Coastal Revival Fund, we have commissioned a feasibility study to determine if there are viable options to create a cycling and walking route connecting the communities of Arnside and Grange over Sands incorporating the Arnside Viaduct. This long-held aspiration of the local community could potentially bring far-reaching economic, environmental and wellbeing benefits to Morecambe Bay.

I am thrilled to say that we can see exciting times and great opportunities ahead where our charity continues to strive to make the Bay an even more special place to live, work and visit.

My thanks to our talented and motivated staff team, who continue to deliver these excellent projects and keep the charity on track alongside our very willing and able volunteers. And to our partners, supporters, and funders for playing your part in the past year; we look forward to working with you all in the coming year.



TOM BURDITT
CHAIR OF TRUSTEES

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of Morecambe Bay Partnership for the year ended 31 March 2022.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The objects of the charity are:

- To promote the conservation, protection and improvement of the physical and natural environment of Morecambe Bay for public benefit, in particular through the protection and maintenance of the Bay's coastal and marine environments.
- To advance the education of the public in the natural and cultural history, conservation, environment and management of Morecambe Bay.
- To develop the capacity and skills of the members of the socially and economically disadvantaged community of Morecambe Bay in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
- To provide or assist in the provision of facilities in the interest of social welfare for recreation or leisure time occupation of individuals in the Morecambe Bay area who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Public Benefit

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's general guidance on public benefit. The charity fulfils its objects and delivers its public benefit as described below:

The public benefits that flow from our objects namely:

Object 1 (promotion of conservation), Object 2 (education), Object 3 (supporting community especially disadvantaged) and Object 4 (recreation) include:

- An enhanced environment, leading to improved health and a better quality of life for all.
- Raised awareness and understanding of local natural and cultural heritage, environmental issues and the richness of local heritage as well as the context of how this fits to wider global issues.
- An enhanced quality of life and sense of well-being through stronger connectedness and engagement between people and nature in our locality.
- New and increased opportunities to engage and participate in activities and events which bring people together, leading to greater social cohesion and fulfilment, improvements in physical and emotional well-being, quality of life and a more stable and cohesive community.
- Enhanced active citizenship and involvement in community life.

- New facilities, events and opportunities for some of the most disadvantaged to participate in activities including access to the outdoors, cycling, walking and other artistic endeavours.

Achievements and performance in the year

Main Activities of the Year

LoveMyBeach; this regional partnership project worked with stakeholders to improve the environment of the coast in Cumbria and North Lancashire. It supports local delivery of the (strategic level) Turning Tides partnership towards collectively improving water quality and/or beach cleanliness. LOVEmyBEACH engaged with the public and aimed to inspire and engage with the local community to take positive steps to care for their beaches and coastal environments through campaigns, targeted action, and events.

Outputs: 13 coastal habitats improved; 400 miles of coast and inland area cleared of rubbish; 10 community groups involved; 1000 volunteers; 400 litter picking events; 4000 eco-period products distributed; 30 partner organisations engaged.

Back on our Map; this project aims to transform the biodiversity around Morecambe Bay in south Cumbria and bring back native species that are now locally extinct or very rare. The project is rooted in community action and aims to increase community connections with nature, especially in areas of high deprivation, and generate lasting change and continued natural heritage restoration led by the community into the future. Working together, the aim is to connect up whole ecosystems and reverse biodiversity loss in the region for the long term. Morecambe Bay Partnership is leading on the community volunteering and nature engagement activities for the project.

Outputs: 543 volunteers involved across 506 volunteer days supporting the reintroduction/reinforcement and monitoring of a range of endangered trees, plants, butterflies and mammals; 9 community events including guided walks and 1 community roadshow reaching 200 people; 1 new partnership with mental health charity Mind in Furness leading to monthly volunteer activity days; 8 community training days; 4 talks and webinars reaching over 350 people; 3 activity days with prisoners working with 70 men; 2 sessions with schools/Pupil referral units (38 people)

Exploring Morecambe Bay: this project aims to give 240 children from areas of high economic deprivation around Lancaster & Morecambe, memorable, joyful and enriching experiences in the landscape. We connect them with their local nature and heritage giving them a sense of place through exploration and discovery workshops.

Outputs: 245 children enthusiastically discovered nature, heritage, and coast on their doorstep through new skills, and the chance to try out new, confidence-building activities. Children gained awareness of their local environment and benefitted from the health and social benefits of being outdoors.

Forests, Footprints and Fauna: This project has developed a network of trained volunteers to record and gain a better understanding of coastal exposures of palaeo-environmental deposits and features around the Cumbrian coast (with a focus on Walney and the Duddon Estuary).

Outputs: Community volunteers have been trained by archaeology specialists to find, identify and record coastal palaeo-environmental features at risk of erosion. Volunteers recorded 18 archaeological features at South Walney including 14 individual prints and four footprint trails, (all of which have since been washed away.) Species include red deer, roe deer, aurochs and human. The human footprints included a single adult print and a trail of 6 prints made by a small child; 7 training workshops; 4 field surveys; 12 people received specialist training; New records created for the Historic Environment Record; 26 volunteer days; 80 volunteer places filled.

Securing a sustainable future for Morecambe Bay Partnership: this project aims to define the purpose of the charity, develop a clear mission & case for support alongside a business plan. We'll also understand our impact and how to measure it, whilst ensuring good governance, policies, procedures, and fundraising plans are in place to support the charity's future viability. Several core staff appointments will be made in finance & fundraising.

Outputs: appointment of a Finance Officer to support the day-to-day financial management of the charity.

Core fundraising expertise appointed to write fundraising plans & develop the case for support. The Board of Trustees are developing a strategic plan & a stakeholder consultation on the mission and purpose has been created and distributed.

Experience Morecambe Bay: a suite of projects to establish the area as an attractive destination for cycling and walking, focussing on the development of active and sustainable ways to get around the Bay with more inclusive access to the countryside whatever your level of ability. It builds on the success of previous projects such as the launch of the well-known Bay Cycle Way, extending Trammer hire locations and re-starting the development of an E-bike network.

Outputs: the project began in December 2021 with the recruitment of a Cycling & Walking Team to deliver the programme with 3 staff now in post. The early stages of the project have involved making contacts, drawing up design briefs for website, interpretation & communication activities.

Life on the Edge: this 4 year project works across the UK, to improve the condition and long term resilience of key coastal Special Protected Areas (SPAs) and improve their condition. It is working to combat the considerable loss of intertidal habitat including saltmarsh, mudflat, shingle and dunes over the last 70 years. Around Morecambe Bay, the project aims to support breeding, migrating and wintering water birds which are under growing pressure. Morecambe Bay Partnership's role is to lead on communication and interpretation for the general public, to develop best practice guidelines and a network of effective volunteers to reduce recreational disturbance of birds and nests; also to develop community engagement programmes to raise local awareness and undertake species monitoring and human behavioural studies in relation to the public use of these sites and the impact on the bird populations.

Outputs: 1 part time Seasonal Awareness Officer (Nature Officer) on site in breeding season; 114 volunteer hours; 240 people engaged at bird disturbance sites by volunteers; 3 public events (walks & talks) reaching 454 people; suite of public facing signage sharing updated advice for visitors, daily sightings; regular engagement activities provided for visitors.

Arnside to Grange Walking & Cycling Trail: this project will produce a feasibility study and business case for a multi-use trail which would connect the communities of Arnside and Grange-over-Sands, a long-standing aspiration for many people in the local area.

Outputs: the project began in December 2021 with a specialist consultancy appointed to deliver route feasibility, a socio-economic study, financial appraisal, final business case report and a community consultation over the following 12 months.

Clear the Bay by Day: this project will help to address plastic pollution around the Bay by communicating with those who love the area to enable them to act. Volunteers will be recruited to carry out litter picks and we'll work with event organisers to reduce single use waste from events, instilling the "leave no trace" mentality in the Bay's users.

Outputs: the project started in October 2021 with the recruitment of a part time Beach Care Assistant; 337 unique volunteers engaged in litter picks; 17.95 tonnes of litter collected; 12 outdoor event companies engaged.

Ecological Community Owned Buffer Strips (Eco-COBS): ECO-CoBS - Ecological Coastal Buffer Strips - is one of 25 pioneering projects awarded funding by DEFRA under the Flood and Coastal Resilience Innovation Programme to test new approaches to tackle the threat of flooding and improve coastal resilience. ECO-CoBS seeks to improve the effectiveness of natural coastal habitats such as sand dunes and saltmarshes to bolster coastal and flood resilience. In line with best practise, this requires a long-term partnership approach, work across disciplines and places great importance on the engagement of local communities, with key stakeholders involved early such that they build understanding become champions for the approaches taken.

Outputs: the project started in October 2021 when we produced an annual work programme, engagement plan & communications plans for the following year. In March 2022 we recruited a part-time Engagement Officer to begin project delivery in the next financial year.

Defending the Docks: this project is a military heritage community recording project rooted in STEM learning and skills development for young people. It will deliver multi-disciplinary and cross-curricula education, training and participation opportunities. Barrow has a nationally important military defence landscape associated with its maritime industry, but sites are overlooked and deteriorating. The project will use

practical activities and digital training methods alongside artistic interpretation to engage learners who struggle with traditional academic study. They will develop skills in computer science, digital technology, code, virtual reality, mathematical survey, engineering design, and study of materials to scientifically record the nationally significant World War archaeology remains around Barrow-in-Furness.

Outputs: The project will largely be delivered in 2022-23 but early-stage work has included the development of a 3-D model and procurement of equipment.

Lancaster University Regional Heritage Centre - Historical Skills Training: Morecambe Bay Partnership was approached by Cumbria County History Trust (CCHT) and Lancaster University Regional Heritage Centre (RHC) to develop a volunteer training programme in support of the Victoria County History (VCH) of Cumbria project which aims to produce a permanent detailed record of the history of Cumbria.

Outputs: 2 six-week heritage skills courses delivered comprising four online sessions and two face to face visits; suite of training materials produced including research guides, session resources, tutorial documents, interactive maps, bibliographies, and videos; 73 volunteer days; 178 training places filled.

Plans for the future

Our goals remain structured around the following strategic objectives:

- Celebrate and encourage understanding and enjoyment of the Bay's natural, cultural and historic assets;
- Conserve the unique wildlife, culture and heritage of Morecambe Bay;
- Connect people with their place and with one another to improve their quality of life;
- Collaborate with key partners and the local community; and,
- Strengthen and improve the resilience of our organisation.

Alongside this we continue to

- Work in partnership with local organisations and individuals.
- Take a dynamic and cross-sector approach to develop opportunities for communities.

Structure, governance & management

Morecambe Bay Partnership is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission (registered charity number 1173489). It was incorporated on 20th June 2017, having previously operated as an unincorporated organisation since November 2001 (registered charity number 1089559).

Organisational Structure

Morecambe Bay Partnership's Board of Trustees meets every three months and is responsible for the strategic direction and policy of the Charity, as well as oversight of the Charity's operations.

Chief Executive Officer of the Charity, Sarah Mason took up the appointment on 9th August 2021, with previous CEO, Susannah Bleakley, resigning on 30th August 2021.

Selection and appointment of Trustees

As set out in the Constitution, the Chair of Trustees is nominated at a general meeting.

The constitution requires a minimum of 6 Trustees and a maximum of 12. Trustees who have served for more than three consecutive years in office must stand for re-appointment.

The objective is to have a range of appropriate skillsets across fields that are relevant to the Charity's objectives. When recruiting new trustees, consideration is given to the existing trustees' skills and experiences and trustees are sought with the additional skills required. Their appointment is by resolution of the Board of Directors/Trustees following which the required legal documentation is completed.

[Trustee Induction and Training](#)

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

[Risk management](#)

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current financial year the Charity achieved a deficit of £60,603 (2021: surplus of £8,268). This resulted in total reserves decreasing in the year to £294,063 (2021: £354,666).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at year end £136,974 (2021: £188,095) were unrestricted as to use, although only £126,346 (2021: £90,206) was available as general funds as a result of designations outlined in note 12 of the accounts.

[Reserves policy](#)

Morecambe Bay Partnership's reserve policy is to hold in reserves £45,000 to close the charity in good order and meet all its obligations so that no person or organisation would be left out of pocket.

The level of reserves has been set so that it is sufficient to cover three months full operating costs, redundancy payments, HR and legal advice. The reserves policy and the reserves limits are reviewed quarterly at each Trustees meeting.

At the year end, general reserves were £126,346 which covers more than the required reserves level.

The reserves policy and the reserves limits are reviewed quarterly at each Trustees meeting.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 6 to 11 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 13 January 2023 and signed on its behalf by:



TOM BURDITT
CHAIR OF TRUSTEES

Independent examiner's report

I report to the Trustees on my examination of the accounts of Morecambe Bay Partnership (Charity number 1173489) for the year ended 31 March 2022 which are set out on pages 14 to 31.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

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

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

A handwritten signature in black ink, appearing to read 'APNash', with a long horizontal line extending to the right.

ANDREW PHILIP NASH ACA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 17 JANUARY 2023

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2022

		Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2021 £
Income from:					
Donations and legacies	3	22,283	266,380	288,663	324,256
Charitable activities	4	25,163	47,311	72,474	11,667
Investments		793	-	793	921
Total income		48,239	313,691	361,930	336,844
Expenditure on:					
Raising funds	5 & 6	27,533	34	27,567	30,174
Charitable activities	5 & 7	72,406	322,560	394,966	298,402
Total expenditure		99,939	322,594	422,533	328,576
Net income/(expenditure)		(51,700)	(8,903)	(60,603)	8,268
Transfers between funds	12 & 13	579	(579)	-	-
Net movement in funds		(51,121)	(9,482)	(60,603)	8,268
Reconciliation of funds					
Funds brought forward	12 & 13	188,095	166,571	354,666	346,398
Funds carried forward	12 & 13	136,974	157,089	294,063	354,666

The notes on pages 16 to 31 form part of the financial statements.

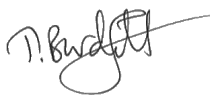
Balance sheet

As at 31 March 2022

	Notes	Total Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2021 £
Fixed assets			
Tangible assets	9	16,432	20,539
Current assets			
Debtors and prepayments	10	50,004	28,460
Cash at bank and in hand		424,121	340,849
Total current assets		474,125	369,309
Creditors			
Amounts falling due within one year	11	(196,494)	(35,182)
Net current assets		277,631	334,127
Net assets		294,063	354,666
Funds of the charity			
Restricted funds	12 & 13	157,089	166,571
Unrestricted funds			
Designated funds		10,628	97,889
General funds		126,346	90,206
Unrestricted funds		136,974	188,095
Total funds		294,063	354,666

The notes on pages 16 to 31 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 13 January 2023 and signed on their behalf by:



TOM BURDITT
CHAIR OF TRUSTEES

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2022, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2022 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Morecambe Bay Partnership is a charitable incorporated organisation registered in England & Wales, and meets the definition of a public benefit entity. The registered office is Unit 9C The Factory, Castle Mills, Aynam Road, Kendal, LA9 7DE.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing COVID-19 global pandemic has had no material impact on this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised other than those purchased using restricted funds.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Project equipment	20% reducing balance
-------------------	----------------------

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

Creditors

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.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

2. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Income from:				
Donations and legacies	3	15,882	308,374	324,256
Charitable activities	4	11,667	-	11,667
Investments		921	-	921
Total income		28,470	308,374	336,844
Expenditure on:				
Raising funds	5 & 6	30,174	-	30,174
Charitable activities	5 & 7	10,026	288,376	298,402
Total expenditure		40,200	288,376	328,576
Net income/(expenditure)		(11,730)	19,998	8,268
Transfers between funds	12 & 13	(45)	45	-
Net movement in funds		(11,775)	20,043	8,268
Reconciliation of funds				
Funds brought forward	12 & 13	199,870	146,528	346,398
Funds carried forward	12 & 13	188,095	166,571	354,666

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Grants	19,499	264,583	284,082
Donations	2,784	1,797	4,581
	22,283	266,380	288,663

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Grants	12,750	305,788	318,538
Donations	3,132	2,586	5,718
	15,882	308,374	324,256

4. Income from charitable activities

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Income from MBP sales	2,753	-	2,753
Income from contracts and other activities	22,410	47,311	69,721
	25,163	47,311	72,474

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Income from MBP sales	2,684	-	2,684
Income from contracts and other activities	8,983	-	8,983
	11,667	-	11,667

5. Total expenditure

	Staff costs	Other direct costs	Indirect costs	Total
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2022	31 Mar 2022	31 Mar 2022	31 Mar 2022
	£	£	£	£
Raising funds	23,708	610	3,249	27,567
Charitable activities	269,490	78,920	46,556	394,966
	293,198	79,530	49,805	422,533

	Staff costs	Other direct costs	Indirect costs	Total
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2021	31 Mar 2021	31 Mar 2021	31 Mar 2021
	£	£	£	£
Raising funds	25,223	343	4,608	30,174
Charitable activities	203,599	49,230	45,573	298,402
	228,822	49,573	50,181	328,576

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of costs of raising funds split between restricted and unrestricted funds can be found in note 6.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 7.

An analysis of staff costs can be found in note 8.

Indirect costs includes:

	Total	Total
	Year ended	Year ended
	31 Mar 2022	31 March 2021
	£	£
Other people costs	14,826	6,540
Professional services	23,808	31,523
Premises	4,316	8,025
Administration	2,957	2,063
Governance	3,898	2,030
	49,805	50,181

5. Total expenditure (continued from previous page)

Governance costs includes:

	Total	Total
	Year ended	Year ended
	31 Mar 2022	31 March 2021
	£	£
Independent examination and accounts preparation	1,440	1,800
Insurance	2,458	230
	3,898	2,030

In the prior year other services provided by the independent examiner include support with reviewing the set-up of Donorfy and Xero, as well as training on budgeting totalling £2,400.

6. Expenditure on raising funds

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2022	31 Mar 2022	31 Mar 2022
	£	£	£
Staff costs	23,708	-	23,708
Other direct costs	576	34	610
Indirect costs	3,249	-	3,249
	27,533	34	27,567

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2021	31 Mar 2021	31 Mar 2021
	£	£	£
Staff costs	25,223	-	25,223
Other direct costs	343	-	343
Indirect costs	4,608	-	4,608
	30,174	-	30,174

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Staff costs	49,381	220,109	269,490
Other direct costs	14,494	64,426	78,920
Indirect costs	8,531	38,025	46,556
	72,406	322,560	394,966

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Staff costs	6,841	196,758	203,599
Other direct costs	1,654	47,576	49,230
Indirect costs	1,531	44,042	45,573
	10,026	288,376	298,402

8. Staff costs

	Total Year ended 31 Mar 2022 £	Total Year ended 31 Mar 2021 £
Salaries	247,278	193,725
Employer's NIC	18,471	13,838
Employer's pension	27,449	21,259
	293,198	228,822

The average headcount during the period was 14 persons (2021: 9 persons).

No employee received employee benefits above £60,000.

The total employee benefits paid to key management personnel during the year was £76,989 (2021: £80,709).

9. Tangible fixed assets

	Project equipment £	Total Total £
Cost		
As at 1 April 2021	38,906	38,906
As at 31 March 2022	38,906	38,906
Accumulated depreciation		
As at 1 April 2021	18,367	18,367
Charge for year	4,107	4,107
As at 31 March 2022	22,474	22,474
Net book value		
As at 1 April 2021	20,539	20,539
As at 31 March 2022	16,432	16,432

10. Debtors and prepayments

	Total Year ended 31 Mar 2022 £	Total Year ended 31 Mar 2021 £
Trade debtors	12,585	16,753
Prepayments	5,180	225
Accrued grant income	32,239	11,482
	50,004	28,460

11. Creditors: amounts falling due within one year

	Total Year ended 31 Mar 2022 £	Total Year ended 31 Mar 2021 £
Accounts payable	9,225	3,353
Pension control account	-	7,078
Accruals	9,337	1,931
Deferred revenue	177,932	22,820
	196,494	35,182

Deferred income consists of grants received in 2021-2022 for the next financial period.

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2022 £	Income in period Year ended 31 Mar 2022 £	Expenditure in period Year ended 31 Mar 2022 £	Transfers between funds Year ended 31 Mar 2022 £	Balance carried forward Year ended 31 Mar 2022 £
Unrestricted funds					
Designated funds					
Contingency	90,000	-	-	(90,000)	-
Redundancy	7,889	-	-	2,739	10,628
Designated funds	97,889	-	-	(87,261)	10,628
General funds	90,206	48,239	(99,939)	87,840	126,346
Unrestricted funds	188,095	48,239	(99,939)	579	136,974
Restricted funds					
Arnside to Grange Cycling & Walking Trail Feasibility Study					
- Arnside Viaduct	18,780	-	(13,509)	-	5,271
- SLDC Coastal Revival Funds	-	33,333	(20,315)	-	13,018
Back On Our Map (BOOM)					
- Heritage Lottery through University of Cumbria	-	41,530	(42,625)	-	(1,095)
Clear the Bay By Day					
- EOCA	2,628	15,640	(8,093)	-	10,175
Birds of the Bay					
- CCC Natural England 2016	7,353	-	(2,403)	(341)	4,609
- Orsted - Walney Extension	3,280	-	(2,676)	-	604
Branching Out Grant					
- The Tree Council	-	1,500	(1,500)	-	-
Creating A Sustainable Future					
- The Halpin Trust	-	26,733	(23,893)	-	2,840
Defending the Docks					
- BAE Systems	-	2,583	-	-	2,583
- Orsted	-	-	(6,831)	-	(6,831)
- Sir John Fisher Foundation	-	3,333	(1,271)	-	2,062
Destination Morecambe Bay					
- CCF3	44,667	-	(7,445)	-	37,222
Balance carried forward	76,708	124,652	(130,561)	(341)	70,458

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Mar 2022 £	Income in period Year ended 31 Mar 2022 £	Expenditure in period Year ended 31 Mar 2022 £	Transfers between funds Year ended 31 Mar 2022 £	Balance carried forward Year ended 31 Mar 2022 £
Balance brought forward	76,708	124,652	(130,561)	(341)	70,458
Experience Morecambe Bay					
- SLDC/CCF5	-	100,400	(29,913)	-	70,487
Ecological Coastal Buffer Strips (Eco-CoBS)					
- through Wyre Council	-	15,000	(14,972)	-	28
Forests, footprints and fauna					
- CWAAS	13,546	-	(10,757)	-	2,789
Headlands to Headspace	13,803	-	(4,226)	-	9,577
Life on the Edge (LOTE)					
- RSPB	3,750	15,991	(15,991)	-	3,750
Victoria County History of Cumbria Project					
- Lancaster Uni - RHC	-	5,781	(5,591)	(190)	-
Completed funds during 2021/22					
- CGP Ulverston Council	802	-	(929)	127	-
- Curlews	2,103	1,797	(3,900)	-	-
- Natural England Wildfowl	3,030	-	(3,372)	342	-
- Sea Changers	600	-	(600)	-	-
- Areti Charitable Trust	13,299	-	(13,299)	-	-
- LOVEmyBEACH	13,565	43,750	(57,099)	(216)	-
- Cultural Recovery Fund	6,730	6,320	(13,050)	-	-
- The Halpin Trust - Encouraging Generosity	6,895	-	(6,594)	(301)	-
- Wholesale Approach to Marine Management	11,740	-	(11,740)	-	-
Restricted funds	166,571	313,691	(322,594)	(579)	157,089
Total funds	354,666	361,930	(422,533)	-	294,063

Contingency

These are funds set aside by the trustees to cover any short-term unexpected drop in income to protect project delivery. It was decided during the year by the trustees it was no longer necessary to designate the contingency fund and so it was transferred back to the general reserves.

[12. Analysis of charity funds \(continued from previous page\)](#)

Redundancy

These are funds set aside by the trustees to cover any future redundancy costs.

Arnside Viaduct - Arnside Cycling & Walking Trail

This project aims to connect the community with, and develop the business case for, the long-term development of a new foot/cycle bridge over Arnside Viaduct, a significant coastal heritage asset.

BOOM

A collaboration with the University of Cumbria, funded by the National Lottery Heritage Fund. The Back On Our Map (BOOM) project delivers a number of outcomes for both environmental heritage and peoples' experience of it. The project aims to transform the biodiversity of South Cumbria by undertaking species reintroductions across the landscape, and to similarly transform its people and communities to generate lasting change, and continued natural heritage restoration led by the community once the BOOM project ends.

Clear the Bay By Day - EOCA

This funding supports the ongoing Love my Beach project, which helps people to connect to their coastal environment and protect it through litter picking and other environmental improvements.

Birds and Orsted (Walney Extension Fund)

The project focusses on the local community and their everyday lives. A far reaching awareness-raising campaign will make it easier and more appealing for people to appreciate local places, shift how they use them and reduce harm to birds. The project will support and train community volunteers to become natural ambassadors; empowering them to become long term volunteers who will continue their work beyond the life of the project. Key partners involved in this project are the RSPB and Natural England (NE).

Creating a Sustainable Future

Supported by the Halpin Trust, this project helps to provide resilience to the charity through supporting fundraising development, financial management & governance.

Defending the Docks

A project funded by BAE Systems Marine Ltd, Orsted & The Sir John Fisher Foundation which develops science & heritage skills with young people.

Destination Morecambe Bay - CCF III (Coastal Communities Fund —Round 3)

This concerns 'Destination Morecambe Bay' —a scheme which aims to make Morecambe Bay the best and most inspired example of sustainable tourism growth in the UK, creating a 'must visit' destination, and supporting businesses to deliver more jobs. The Scheme aims to accelerate growth in the visitor economy, and market Morecambe Bay as a whole destination offering exciting visitor experiences. Funds to be used in the management of Trammer provision within the area. Trampers are all-terrain mobility scooters which are safe to use on most kinds of rough ground but also on pavements and walkways and provide access to the countryside for those who may not always feel they are able to.

Ecological Coastal Buffer Strips (Eco-CoBS)

Funded by the Flood and Coastal Resilience Innovation Programme through Wyre Council, this project works with communities to co-design, develop and test nature-based solutions for coastal risk management in the face of climate change.

12. Analysis of charity funds (continued from previous page)

Forests, Footprints and Fauna

CWAAS (Cumberland 8 Westmorland Antiquarian and Archaeological Society) - This is a volunteer-led research project entitled 'Footprints, Forest and Fauna' on the palaeoenvironmental deposits of Cumbria/ Morecambe Bay. Such deposits and features are regularly exposed in Morecambe Bay. The project seeks to expand research, recording and understanding of submerged forests, exposed footprints, faunal assemblages and palaeoenvironmental deposits around the Cumbrian coastline, with a particular focus on the Furness Peninsula and Duddon Estuary.

Headlands 2 Headspace —Long Term Management

To continue the work of the H2H project and maintain the upkeep of the Birds of the Bay sculptures and continuation of the Morecambe Bay Lives Projects.

Lancaster Canal

This project funded by Lancaster Canal Regeneration Partnership seeks to create a multi-user trail along the Lancaster Canal from Kendal through Lancaster to Preston. This flagship project aims to improve accessibility and interpretation along the canal. As this is a service level agreement with MBP it has now been treated as an unrestricted service level agreement.

Life on the Edge (LOTE) - RSPB

Funded by the EU LIFE fund through the RSPB, this project seeks to protect the breeding and overwintering wading birds of Morecambe Bay through innovative methods of communication and engagement.

Victoria County History of Cumbria

This project, funded by Lancaster University Regional Heritage Centre seeks to produce a permanent detailed record of the history of Cumbria.

CGP —Ulverston Council

This funding supports volunteer conservation work at Birkrigg Common which contains three nationally important (scheduled) archaeological monuments, including a rare concentric stone circle. The sites are under threat from bracken and neglect and have been on the Heritage at Risk Register. Work has begun on site - namely long-term protection by supporting seasonal vegetation clearance by teams of local volunteers. Volunteers work with experts to conserve nationally important heritage and ecological sites.

Curlews

This funding supports local communities in the Lythe Valley to protect Curlews.

Natural England (NE) Wildfowl

A partnership project between Natural England and Morecambe Bay Partnership the purpose of which is to further positive management of Morecambe Bay and Duddon Estuary Site of Special Scientific Interest (SSSI) though support for stakeholders who are in a position to support the delivery of conservation objectives. Specifically, funding to facilitate the Wildfowls liaison meetings.

Sea Changers

Due to COVID 19- this project did not commence & the whole balance was returned to the funder.

Areti Project

A fund awarded by The Areti Charitable Trust. Project aims - to give 240 children, some brilliant, rich, memorable, joyful experiences of nature through visiting Sunderland Point.

[12. Analysis of charity funds \(continued from previous page\)](#)

LOVEmyBEACH

This is a public engagement campaign focused on improving beaches and bathing water quality across the North West —Morecambe Bay Partnership works with funders United Utilities (UU), and the Environment Agency (EA), covering the Morecambe Bay and Cumbria region. We work with local authorities, schools, businesses and youth groups to spread LOVEmyBEACH messages.

Cultural Recovery Fund

This funding supports the ongoing recovery of the organisation following the global COVID-19 pandemic.

Halpin Trust - Encouraging Generosity

This grant has helped Morecambe Bay Partnership to develop new skills and implement activities which move to diversify our income from being wholly reliant on grants to include income from individuals and legacies.

WAMM - (Wholesale Approach to Marine Management)

This is a 16 month project funded by the European Maritime and Fisheries Fund (EMFF) and hosted by The Rivers Trust. The aim of the project is to support a collaborative approach to the management of estuarine and coastal waters in and around Morecambe Bay; chosen as the primary pilot location.

CCF 5 (Coastal Communities Fund —Round 5) Prestart

This was a small amount received to provide professional support in the lead up to the new round of funding.

CCC - Natural England 2016

Continuation of the Natural Ambassadors project and fund the provision of nature related projects within the charity.

Historic England

This funding supports the ongoing archaeology work.

Natural England (NE) Natural Ambassadors

A partnership project between Natural England and Morecambe Bay Partnership the purpose of which is to develop ambassadors for the natural habitats around Morecambe Bay.

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Mar 2021 £	Income in period Year ended 31 Mar 2021 £	Expenditure in period Year ended 31 Mar 2021 £	Transfers between funds Year ended 31 Mar 2021 £	Balance carried forward Year ended 31 Mar 2021 £
Unrestricted funds					
Designated funds					
Contingency	90,000	-	-	-	90,000
Redundancy	-	-	-	7,889	7,889
Designated funds	90,000	-	-	7,889	97,889
General funds	109,870	28,470	(40,200)	(7,934)	90,206
Unrestricted funds	199,870	28,470	(40,200)	(45)	188,095
Restricted funds					
Areti Charitable Trust, The	13,299	-	-	-	13,299
Arnside Viaduct	18,780	-	-	-	18,780
Birds of the Bay					
Birds	4	-	(4)	-	-
CCC Natural England 2016	7,744	-	-	(391)	7,353
Orsted	(12,695)	28,809	(12,834)	-	3,280
Back On Our Map (BOOM) - Heritage Lottery through University of Cumbria	(14,398)	48,506	(34,123)	15	-
Destinaion Morecambe Bay - CCF3	69,117	-	(24,450)	-	44,667
CCF5 Prestart	-	1,177	(1,177)	-	-
CGP - Ulverston Council	1,000	-	(198)	-	802
Clear the Bay By Day - EOCA	-	2,642	(14)	-	2,628
Cultural Recovery Fund	-	56,880	(50,150)	-	6,730
Curlews	-	3,112	(1,009)	-	2,103
Forests, footprints and fauna - CWAAS-	15,040	-	(1,494)	-	13,546
Headlands to Headspace	15,383	-	(1,580)	-	13,803
Halpin Trust (The) - Encouraging Generosity	6,985	-	(90)	-	6,895
Historic England	-	39,798	(39,798)	-	-
Lancaster Canal	260	-	(260)	-	-
LOVEmyBEACH	11,030	50,000	(47,465)	-	13,565
Life on the Edge (LOTE) - RSPB	-	3,750	-	-	3,750
Natural England Natural Ambassadors	-	5,000	(5,030)	30	-
Natural England Wildfowl	3,030	-	-	-	3,030
Balance carried forward	134,579	239,674	(219,676)	(346)	154,231

12. Analysis of charity funds (continued from previous page)

	Balance brought forward	Income in period	Expenditure in period	Transfers between funds	Balance carried forward
	Year ended 31 Mar 2021	Year ended 31 Mar 2021	Year ended 31 Mar 2021	Year ended 31 Mar 2021	Year ended 31 Mar 2021
	£	£	£	£	£
Balance brought forward	134,579	239,674	(219,676)	(346)	154,231
NLHF Emergency Fund	-	50,000	(50,000)	-	-
Sea Changers	209	-	-	391	600
Tree Council	-	1,700	(1,700)	-	-
Wholesale Approach to Marine Management	11,740	17,000	(17,000)	-	11,740
Restricted funds	146,528	308,374	(288,376)	45	166,571
Total funds	346,398	336,844	(328,576)	-	354,666

13. Analysis of net assets

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2022	Year ended 31 Mar 2022	Year ended 31 Mar 2022
	£	£	£
Fixed assets	16,432	-	16,432
Current assets	317,036	157,089	474,125
Current liabilities	(196,494)	-	(196,494)
	136,974	157,089	294,063

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2021	Year ended 31 Mar 2021	Year ended 31 Mar 2021
	£	£	£
Fixed assets	20,539	-	20,539
Current assets	202,738	166,571	369,309
Current liabilities	(35,182)	-	(35,182)
	188,095	166,571	354,666

14. Trustee remuneration

During the year, no trustee received any remuneration (2021: £Nil). No members of the Board of Trustees received reimbursement of expenses (2021: £Nil).

15. Related party transactions

During the year there were no related party transactions (2021: £Nil).



MORECAMBE BAY PARTNERSHIP

England & Wales - Charity number 1173489

Accounts

Morecambe Bay Partnership

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2021

Charity registration - 1173489

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Legal and administrative information

Charity name

Morecambe Bay Partnership

Charity registration no.

1173489

Registered office and contact details

Unit 9C The Factory
Castle Mills
Aynam Road
Kendal
LA9 7DE

Trustees

Thomas Burditt	Chair
Kerry Powell	Vice-chair
Zephie S Begolo	(appointed 1 July 2020)
Amanda D Finan	(appointed 1 July 2020)
Mark Holroyd	(appointed 1 July 2020)
Emma Parsons	
Dr William D Shannon	(appointed 1 July 2020)
Mike Turner	
Georgina Young	(appointed 1 July 2020)

Independent examiner

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU


Chairman's report

What an interesting year 2020/21 was! It marked the first full year of us operating as an independent CIO, the announcement that our longstanding CEO was retiring and of course, the global pandemic. Despite the significant challenges brought by COVID-19, we adapted well and moved some of our community and face-to-face work online. This included the hugely successful Sunset Series of regular events, bringing us all together virtually when we could not meet in person. We regularly welcomed 80-100 people from all over the world to hear about the Bay from a vast array of knowledgeable people. These events were so successful that we have continued throughout 2021 and are looking to do so in 2022.

We are very grateful to our ever-resourceful staff team who have managed to keep the charity on track during these difficult times. And a huge thank you to those volunteers who have felt able to continue to support us in whatever way they can; we are looking forward to welcoming you back very soon.

In early 2021 we began the process of recruiting a new CEO to take up the reins on Susannah Bleakley's retirement and in May we announced that Sarah Mason would take up the post in August. I am thrilled to say that we can see exciting times and great opportunities ahead, with the commencement of our ambitious Experience Morecambe Bay Programme and continuation of our three nature and heritage programmes; Life on the Edge, Back on our Map and Defending the Docks. Working with the Morecambe Bay Local Nature Partnership, Eden Project North and other partners we will continue to strive to make the Bay an even more special place to live, work and visit.

My thanks to all the staff, partners and funders for playing your part in this tricky year.



TOM BURDITT
CHAIR OF TRUSTEES

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of Morecambe Bay Partnership for the year ended 31 March 2021.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The objects of the charity are:

- To promote the conservation, protection and improvement of the physical and natural environment of Morecambe Bay for public benefit, in particular through the protection and maintenance of the Bay's coastal and marine environments.
- To advance the education of the public in the natural and cultural history, conservation, environment and management of Morecambe Bay.
- To develop the capacity and skills of the members of the socially and economically disadvantaged community of Morecambe Bay in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
- To provide or assist in the provision of facilities in the interest of social welfare for recreation or leisure time occupation of individuals in the Morecambe Bay area who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Public Benefit

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's general guidance on public benefit. The charity fulfils its objects and delivers its public benefit as described below:

The public benefits that flow from our objects namely:

Object 1 (promotion of conservation), Object 2 (education), Object 3 (supporting community especially disadvantaged) and Object 4 (recreation) include:

- An enhanced environment, leading to improved health and a better quality of life for all.
- Raised awareness and understanding of local natural and cultural heritage, environmental issues and the richness of local heritage as well as the context of how this fits to wider global issues.
- An enhanced quality of life and sense of well-being through stronger connectedness and engagement between people and nature in our locality.
- New and increased opportunities to engage and participate in activities and events which bring people together, leading to greater social cohesion and fulfilment, improvements in physical and emotional well-being, quality of life and a more stable and cohesive community.
- Enhanced active citizenship and involvement in community life.

- New facilities, events and opportunities for some of the most disadvantaged to participate in activities including access to the outdoors, cycling, walking and other artistic endeavours.

Achievements and performance in the year

Main Activities of the Year

LoveMyBeach; this national project aims to inspire and change perceptions and values of key decision makers, the media, politicians, the private sector and the wider community. It delivers improvements to bathing water quality through innovative methods of collaborative engagement. The Morecambe Bay community engagement project works to improve the coastal environments in our area, supporting the delivery of strategic level partnerships whilst inspiring the community through campaigns and events to take positive steps to care for their beaches.

Outputs: 13 coastal habitats improved (60km); 561 active volunteers gave 550 hours; 58 events; 2.9 tonnes of litter collected; 500 reusable sanitary items distributed to local women; 180 teenagers engaged through Girl Guides; 500 leaflets about motorhome waste management distributed to 40 tourism businesses/organisations.

Bay Cycle Way; this project creates an opportunity for people to celebrate their achievements cycling the Bay Cycle Way and to raise the profile of the route by providing sculptural signage at the start and finish of the route, creating memorable photo and social media post opportunities.

Outputs: Planning permission achieved on two sites, Scheduled Monument Consent on another, signs designed and hand crafted ready for installation.

More to Explore; this project increases access to the coast and countryside for people with poor mobility, by providing off-road mobility vehicle hire points and new accessible routes.

Outputs: A new Trammer Hire point created at Grange over Sands; two new accessible routes created from there and 14 local volunteers recruited and trained to operate the hire points working with Light up Lives CiC.

Exploring Morecambe Bay: this project aims to give 240 children from areas of high economic deprivation around Lancaster & Morecambe, memorable, joyful and enriching experiences in the landscape. We connect them with their local nature and heritage giving them a sense of place through exploration and discovery workshops.

Outputs: planning workshops and liaising with schools ready for delivery in 2021/22 (delivery delayed due to COVID-19 restrictions)

Back on Our Map (BOOM): this project aims to transform the biodiversity around Morecambe Bay in south Cumbria and bring back native species that are now locally extinct or very rare. The project is rooted in community action and also aims to increase community connections with nature, especially in areas of high deprivation, and generate lasting change and continued natural heritage restoration led by the community into the future. Working together, the aim is to connect up whole ecosystems and reverse biodiversity loss in the region for the long term. Morecambe Bay Partnership is leading on the community volunteering and nature engagement activities for the project.

Outputs: 211 volunteers involved through 25 activity days; 27 farmers and landowners engaged; 147 school children involved from 3 schools; 3 community consultations, 3 higher/further education events & 3 training webinars held; 10 digital outreach talks delivered. 12 sites were better managed; 1 species (dormouse) was reintroduced; 1396 trees were planted at 7 sites across the region; 11 sites were monitored; 54 people developed new skills and 1023 people became more aware of natural heritage.

Life on the Edge: The 4 year LIFE on the Edge (LOTE) project, across the UK, aims to improve the condition and long term resilience of key coastal Special Protected Areas (SPAs) and improve their condition. It is working to combat the considerable loss of intertidal habitat including saltmarsh, mudflat, shingle and dunes over the last 70 years. Around Morecambe Bay, the project aims to support breeding, migrating and wintering water birds which are under growing pressure. Morecambe Bay Partnership's role is to lead on

communication and interpretation for the general public, to develop best practice guidelines and a network of effective volunteers to reduce recreational disturbance of birds and nests; also to develop community engagement programmes to raise local awareness and undertake species monitoring and human behavioural studies in relation to the public use of these sites and the impact on the bird populations.

Outputs: development and planning phase in 2020/21 (delivery delayed due to COVID-19 restrictions).

Natural Ambassadors: A community volunteer project and public awareness campaign aiming to make it easier and appealing for people to appreciate local places, shift how they use them and ultimately reduce hard to birds by reducing recreational disturbance. The project supports and trains community volunteers to become natural ambassadors, empowering them to become long term volunteers and works in partnership with the RSPB and Natural England.

Outputs: delivery limited due to COVID-19 restrictions and activity will restart in Autumn 2021.

Birkrigg Common Bracken Management: this project is to manage vegetation growth at three nationally significant prehistoric monuments on Birkrigg Common, protecting the archaeological deposits and increasing biodiversity.

Outputs: delivery limited to due to COVID-19 restrictions. 1 practical session was held with 10 volunteers attending. Sites removed from the Heritage At Risk Register as a result.

Cultural Recovery for Heritage: this project helped to support Morecambe Bay Partnership and local communities to continue to protect the heritage of Morecambe Bay through the pandemic through a dynamic, digitally focused programme of activity.

Outputs: Recruitment of an Archaeology and Heritage Officer to deliver our projects and purchase of new electronic equipment for demonstration of complex applications. Staff trained in a wide range of digital skills that enable us to deliver better heritage programmes for our volunteers and support local heritage groups to do the same. Delivered 13 digital talks on the cultural and natural heritage of Morecambe Bay attracting over 1070 participants from Morecambe Bay and beyond.

Forests, Footprints and Fauna: This project has developed a network of trained volunteers to record and gain a better understanding of coastal exposures of palaeo-environmental deposits and features around the Cumbrian coast (with a focus on Walney and the Duddon Estuary).

Outputs: delivery limited to due to COVID-19 restrictions. An introductory talk was held on the early prehistoric landscape of the Bay attended by 160 people and viewed a further 403 times on YouTube. Outlines for six training sessions agreed with specialists and planned in detail; training materials produced or collected and an online learning platform set up. Volunteer recording protocols were established.

Impact of COVID-19

The period covered by this report included both government mandated lock-downs which has severely affected the charity's ability to carry out face to face delivery of projects. Our plans had to be redrawn as we managed the rapid and frequent changes and challenges of the pandemic and its impact.

In response, Morecambe Bay Partnership has embraced digital technology, working from home and has demonstrated extreme resilience throughout the period. We have managed to successfully recruit new staff and only two staff took part-time furlough to manage the challenges of home-schooling and child care. We have worked on shorter than usual planning cycles throughout the period and are at time of writing (October 2021) embarking on the writing of our next Business Plan.

Plans for the future

Our goals for 2021-2025 remain structured around the following strategic objectives:

- Celebrate and encourage understanding and enjoyment of the Bay's natural, cultural and historic assets;
- Conserve the unique wildlife, culture and heritage of Morecambe Bay;
- Connect people with their place and with one another to improve their quality of life;
- Collaborate with key partners and the local community; and,
- Strengthen and improve the resilience of our organisation.

Alongside this we continue to

- Work in partnership with local organisations and individuals.
- Take a dynamic and cross-sector approach to develop opportunities for communities.

Structure, governance & management

Morecambe Bay Partnership is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission (registered charity number 1173489). It was incorporated on 20th June 2017, having previously operated as an unincorporated organisation since November 2001 (registered charity number 1089559).

Organisational Structure

Morecambe Bay Partnership's Board of Trustees meets every three months and is responsible for the strategic direction and policy of the Charity, as well as oversight of the Charity's operations.

The Chief Executive Officer of the Charity during this period was Susannah Bleakley (resigned 30th August 2021).

Selection and appointment of Trustees

As set out in the Constitution, the Chair of Trustees is nominated at a general meeting.

The constitution requires a minimum of 6 Trustees and a maximum of 12. Trustees who have served for more than three consecutive years in office must stand for re-appointment.

The objective is to have a range of appropriate skillsets across fields that are relevant to the Charity's objectives. When recruiting new trustees, consideration is given to the existing trustees' skills and experiences and trustees are sought with the additional skills required. Their appointment is by resolution of the Board of Directors/Trustees following which the required legal documentation is completed.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current financial year the Charity achieved a surplus of £8,268 (2020: surplus of £115,600). This resulted in total reserves increasing in the year to £354,666 (2020: £346,398).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at year end £188,095 (2020: £199,870) were unrestricted as to use, although only £90,206 (2020: £109,870) was available as general funds as a result of designations outlined in note 12 of the accounts.

Reserves policy

Morecambe Bay Partnership's reserve policy is to hold in reserves an amount of money to cover financial emergencies, risk and allow the organisation, if necessary, to close down in good order and meet all its obligations so that no person or organisation would be left out of pocket.

The level of reserves has been set so that it is sufficient to cover four months full operating costs with additional reserves set aside for redundancy payments, HR and legal advice plus any other additional emergency/contingency costs.

At the year end, free reserves were £90,206 which is slightly below the required reserves level.

The reserves policy and the reserves limits are reviewed quarterly at each Trustees meeting.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that year. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 6 to 11 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 26 January 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'T. Burditt', with a long horizontal stroke extending to the right.

TOM BURDITT
CHAIR OF TRUSTEES

Independent examiner's report

I report to the Trustees on my examination of the accounts of Morecambe Bay Partnership (Charity number 1173489) for the year ended 31 March 2021 which are set out on pages 14 to 29.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

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

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



ANDREW PHILIP NASH ACA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 27 JANUARY 2022

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2021

	Notes	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2020 £
Income from:					
Donations and legacies	3	15,882	308,374	324,256	347,129
Charitable activities	4	11,667	-	11,667	5,825
Investments		921		921	-
Total income		28,470	308,374	336,844	352,954
Expenditure on:					
Raising funds	5 & 6	30,174	-	30,174	13,918
Charitable activities	5 & 7	10,026	288,376	298,402	223,436
Total expenditure		40,200	288,376	328,576	237,354
Net income/(expenditure)		(11,730)	19,998	8,268	115,600
Transfers between funds	12 & 13	(45)	45	-	-
Net movement in funds		(11,775)	20,043	8,268	115,600
Reconciliation of funds					
Funds brought forward	12 & 13	199,870	146,528	346,398	230,798
Funds carried forward	12 & 13	188,095	166,571	354,666	346,398

The notes on pages 16 to 29 form part of the financial statements.

Following a review of the financial structure during the year the cost allocation model has been reviewed to ensure costs are accurately recorded against the activity to which they should be attributed. As a result the Charity has chosen to represent the prior year figures using this model however total expenditure remains unchanged.

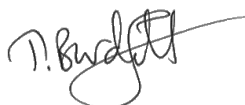
Balance sheet

As at 31 March 2021

	Notes	Total Funds	
		Year ended	Total Funds
		31 Mar 2021	Year ended
		£	31 Mar 2020
			£
Fixed assets			
Tangible assets	9	20,539	25,674
Current assets			
Debtors and prepayments	10	28,460	2,549
Cash at bank and in hand		<u>340,849</u>	<u>329,080</u>
Total current assets		369,309	331,629
Creditors			
Amounts falling due within one year	11	<u>(35,182)</u>	<u>(10,905)</u>
Net current assets		334,127	320,724
Net assets		354,666	346,398
Funds of the charity			
Restricted funds	12 & 13	166,571	146,528
Unrestricted funds			
Designated funds	12 & 13	97,889	90,000
General funds	12 & 13	<u>90,206</u>	<u>109,870</u>
Unrestricted funds		188,095	199,870
Total funds		354,666	346,398

The notes on pages 16 to 29 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 26 January 2022 and signed on their behalf by:



TOM BURDITT
CHAIR OF TRUSTEES

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2021, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2021 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Morecambe Bay Partnership is a charitable incorporated organisation registered in England & Wales, and meets the definition of a public benefit entity. The registered office is Unit 9C The Factory, Castle Mills, Aynam Road, Kendal, LA9 7DE.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing COVID-19 global pandemic has had no material impact on this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised other than those purchased using restricted funds.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Project equipment	20% reducing balance
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

Creditors

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.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

2. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Mar 2020	Restricted Funds Year ended 31 Mar 2020	Total Funds Year ended 31 Mar 2020
	Notes	£	£	£
Income from:				
Donations and legacies	3	94,162	252,967	347,129
Charitable activities	4	2,643	3,182	5,825
Total income		96,805	256,149	352,954
Expenditure on:				
Raising funds	5 & 6	13,918	-	13,918
Charitable activities	5 & 7	12,472	210,964	223,436
Total expenditure		26,390	210,964	237,354
Net income/(expenditure)		70,415	45,185	115,600
Transfers between funds	12 & 13	11,234	(11,234)	-
Net movement in funds		81,649	33,951	115,600
Reconciliation of funds				
Funds brought forward	12 & 13	118,221	112,577	230,798
Funds carried forward	12 & 13	199,870	146,528	346,398

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 Mar 2021	Restricted Funds Year ended 31 Mar 2021	Total Funds Year ended 31 Mar 2021
	£	£	£
Grants	12,750	305,788	318,538
Donations	3,132	2,586	5,718
	15,882	308,374	324,256

	Unrestricted Funds Year ended 31 Mar 2020	Restricted Funds Year ended 31 Mar 2020	Total Funds Year ended 31 Mar 2020
	£	£	£
Grants	93,243	252,783	346,026
Donations	919	184	1,103
	94,162	252,967	347,129

4. Income from charitable activities

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Income from map sales	2,684	-	2,684
Other activities	8,983	-	8,983
	11,667	-	11,667
	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Income from map sales	1,098	3,033	4,131
Other activities	1,545	149	1,694
	2,643	3,182	5,825

5. Total expenditure

	Staff costs	Other direct costs	Indirect costs	Total
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2021	31 Mar 2021	31 Mar 2021	31 Mar 2021
	£	£	£	£
Raising funds	25,223	343	4,608	30,174
Charitable activities	203,599	49,230	45,573	298,402
	228,822	49,573	50,181	328,576

	Staff costs	Other direct costs	Indirect costs	Total
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2020	31 Mar 2020	31 Mar 2020	31 Mar 2020
	£	£	£	£
Raising funds	11,909	-	2,009	13,918
Charitable activities	143,973	47,217	32,246	223,436
	155,882	47,217	34,255	237,354

Following a review of the financial structure during the year the cost allocation model has been reviewed to ensure costs are accurately recorded against the activity to which they should be attributed. As a result the Charity has chosen to represent the prior year figures using this model however total expenditure remains unchanged.

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of costs of raising funds split between restricted and unrestricted funds can be found in note 6.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 7.

An analysis of staff costs can be found in note 8.

Indirect costs includes:

	Total	Total
	Year ended	Year ended
	31 Mar 2021	31 Mar 2020
	£	£
Other people costs	6,540	7,571
Professional services	31,523	6,566
Premises	8,025	6,341
Administration	2,063	4,082
Governance	2,030	9,695
	50,181	34,255

5. Total expenditure (continued from previous page)

Governance costs includes:

	Total	Total
	Year ended	Year ended
	31 Mar 2021	31 Mar 2020
	£	£
Independent examination and accounts preparation	1,800	3,793
Insurance	230	5,902
	2,030	9,695

Other services provided by the independent examiner include support with reviewing the set-up of Donorfy and Xero, as well as training on budgeting totalling £2,400.

6. Expenditure on raising funds

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2021	31 Mar 2021	31 Mar 2021
	£	£	£
Staff costs	25,223	-	25,223
Other direct costs	343	-	343
Indirect costs	4,608	-	4,608
	30,174	-	30,174

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2020	31 Mar 2020	31 Mar 2020
	£	£	£
Staff costs	11,909	-	11,909
Indirect costs	2,009	-	2,009
	13,918	-	13,918

Following a review of the financial structure during the year the cost allocation model has been reviewed to ensure costs are accurately recorded against the activity to which they should be attributed. As a result the Charity has chosen to represent the prior year figures using this model however total expenditure remains unchanged.

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Staff costs	6,841	196,758	203,599
Other direct costs	1,654	47,576	49,230
Indirect costs	1,531	44,042	45,573
	10,026	288,376	298,402

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Staff costs	8,036	135,937	143,973
Other direct costs	2,636	44,581	47,217
Indirect costs	1,800	30,446	32,246
	12,472	210,964	223,436

Following a review of the financial structure during the year the cost allocation model has been reviewed to ensure costs are accurately recorded against the activity to which they should be attributed. As a result the Charity has chosen to represent the prior year figures using this model however total expenditure remains unchanged.

8. Staff costs

	Total Year ended 31 Mar 2021 £	Total Year ended 31 Mar 2020 £
Salaries	193,725	136,568
Employer's NIC	13,838	7,831
Employer's pension	21,259	11,483
	228,822	155,882

The average headcount during the period was 9 persons (2020: 7 persons).

No employee received employee benefits above £60,000.

The total employee benefits paid to key management personnel during the year was £80,709.

9. Tangible fixed assets

	Project equipment	Total Total
	£	£
Cost		
As at 1 April 2020	38,906	38,906
As at 31 March 2021	38,906	38,906
Accumulated depreciation		
As at 1 April 2020	13,232	13,232
Charge for year	5,135	5,135
As at 31 March 2021	18,367	18,367
Net book value		
As at 1 April 2020	25,674	25,674
As at 31 March 2021	20,539	20,539

10. Debtors and prepayments

	Total Year ended 31 Mar 2021	Total Year ended 31 Mar 2020
	£	£
Trade debtors	16,753	2,168
Prepayments	225	381
Accrued grant income	11,482	-
	28,460	2,549

11. Creditors: amounts falling due within one year

	Total Year ended 31 Mar 2021	Total Year ended 31 Mar 2020
	£	£
Accounts payable	3,353	7,492
Pension control account	7,078	1,113
Accruals	1,931	2,300
Deferred revenue	22,820	-
	35,182	10,905

Deferred income consists of grants received in 2020-2021 for the next financial period.

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2021 £	Income in period Year ended 31 Mar 2021 £	Expenditure in period Year ended 31 Mar 2021 £	Transfers between funds Year ended 31 Mar 2021 £	Balance carried forward Year ended 31 Mar 2021 £
Unrestricted funds					
Designated funds					
Contingency	90,000	-	-	-	90,000
Redundancy	-	-	-	7,889	7,889
Designated funds	90,000	-	-	7,889	97,889
General funds	109,870	28,470	(40,200)	(7,934)	90,206
Unrestricted funds	199,870	28,470	(40,200)	(45)	188,095
Restricted funds					
Areti Project	13,299				13,299
Arnside Viaduct	18,780				18,780
Birds	4	-	(4)	-	-
BOOM	(14,398)	48,506	(34,123)	15	-
CCC Natural England 2016	7,744	-	-	(391)	7,353
CCF III	69,117	-	(24,450)	-	44,667
CCF5 Prestart	-	1,177	(1,177)	-	-
CGP - Ulverston Council	1,000	-	(198)	-	802
Cultural Recovery Fund	-	56,880	(50,150)	-	6,730
Curlews	-	3,112	(1,009)	-	2,103
EOCA	-	2,642	(14)	-	2,628
Forests, footprints and fauna	15,040	-	(1,494)	-	13,546
H2H LT MGT	15,383	-	(1,580)	-	13,803
Halpin	6,985	-	(90)	-	6,895
Historic England	-	39,798	(39,798)	-	-
Lancaster Canal	260	-	(260)	-	-
LOVEmyBEACH	11,030	50,000	(47,465)	-	13,565
LOTE RSPB	-	3,750	-	-	3,750
Natural England Natural Ambassadors	-	5,000	(5,030)	30	-
Natural England Wildfowl	3,030	-	-	-	3,030
NLHF Emergency Fund	-	50,000	(50,000)	-	-
Orsted	(12,695)	28,809	(12,834)	-	3,280
Sea Changers	209	-	-	391	600
Tree Council	-	1,700	(1,700)	-	-
WAMM	11,740	17,000	(17,000)	-	11,740
Restricted funds	146,528	308,374	(288,376)	45	166,571
Total funds	346,398	336,844	(328,576)	-	354,666

[12. Analysis of charity funds \(continued from previous page\)](#)

Contingency

These are funds set aside by the trustees to cover any short-term unexpected drop in income to protect project delivery.

Redundancy

These are funds set aside by the trustees to cover any future redundancy costs.

Areti Project

A fund awarded by The Areti Charitable Trust. Project aims - to give 240 children, some brilliant, rich, memorable, joyful experiences of nature through visiting Sunderland Point.

Arnside Viaduct - Arnside Cycling & Walking Trail

This project aims to connect the community with, and develop the business case for, the long-term development of a new foot/cycle bridge over Arnside Viaduct, a significant coastal heritage asset.

Birds and Orsted (Walney Extension Fund)

The project focusses on the local community and their everyday lives. A far reaching awareness-raising campaign will make it easier and more appealing for people to appreciate local places, shift how they use them and reduce harm to birds. The project will support and train community volunteers to become natural ambassadors; empowering them to become long term volunteers who will continue their work beyond the life of the project. Key partners involved in this project are the RSPB and Natural England (NE).

BOOM

A collaboration with the University of Cumbria, funded by the National Lottery Heritage Fund. The Back On Our Map (BOOM) project delivers a number of outcomes for both environmental heritage and peoples' experience of it. The project aims to transform the biodiversity of South Cumbria by undertaking species reintroductions across the landscape, and to similarly transform its people and communities to generate lasting change, and continued natural heritage restoration led by the community once the BOOM project ends.

CCC - Natural England 2016

Continuation of the Natural Ambassadors project and fund the provision of nature related projects within the charity.

CCF III (Coastal Communities Fund —Round 3)

This concerns 'Destination Morecambe Bay' —a scheme which aims to make Morecambe Bay the best and most inspired example of sustainable tourism growth in the UK, creating a 'must visit' destination, and supporting businesses to deliver more jobs. The Scheme aims to accelerate growth in the visitor economy, and market Morecambe Bay as a whole destination offering exciting visitor experiences. Funds to be used in the management of Trammer provision within the area. Trampers are all-terrain mobility scooters which are safe to use on most kinds of rough ground but also on pavements and walkways and provide access to the countryside for those who may not always feel they are able to.

CCF 5 (Coastal Communities Fund —Round 5) Prestart

This was a small amount received to provide professional support in the lead up to the new round of funding.

[12. Analysis of charity funds \(continued from previous page\)](#)

CGP —Ulverston Council

This funding supports volunteer conservation work at Birkrigg Common which contains three nationally important (scheduled) archaeological monuments, including a rare concentric stone circle. The sites are under threat from bracken and neglect and have been on the Heritage at Risk Register. Work has begun on site - namely long-term protection by supporting seasonal vegetation clearance by teams of local volunteers. Volunteers work with experts to conserve nationally important heritage and ecological sites.

Cultural Recovery Fund

This funding supports the ongoing recovery of the organisation following the global COVID-19 pandemic.

Curlews

This funding supports local communities in the Lythe Valley to protect Curlews.

EOCA

This funding supports the ongoing Love my Beach project, which helps people to connect to their coastal environment and protect it through litter picking and other environmental improvements.

Forests, Footprints and Fauna

CWAAS (Cumberland 8 Westmorland Antiquarian and Archaeological Society) - This is a volunteer-led research project entitled 'Footprints, Forest and Fauna' on the palaeoenvironmental deposits of Cumbria/ Morecambe Bay. Such deposits and features are regularly exposed in Morecambe Bay. The project seeks to expand research, recording and understanding of submerged forests, exposed footprints, faunal assemblages and palaeoenvironmental deposits around the Cumbrian coastline, with a particular focus on the Furness Peninsula and Duddon Estuary.

H2H LT MGT - Headlands 2 Headspace —Long Term Management

To continue the work of the H2H project and maintain the upkeep of the Birds of the Bay sculptures and continuation of the Morecambe Bay Lives Projects.

Halpin

This grant has helped Morecambe Bay Partnership to develop new skills and implement activities which move to diversify our income from being wholly reliant on grants to include income from individuals and legacies.

Historic England

This funding supports the ongoing archeology work.

Lancaster Canal - Regeneration Project

This is a dedicated partnership of local authorities and charities who are currently working together to create an accessible and interpreted Kendal to Lancaster Towpath Trail. This flagship project aims to improve accessibility and interpretation along the canal. As this is a service level agreement with MBP it has now been treated as an unrestricted service level agreement.

LOVEmyBEACH

This is a public engagement campaign focused on improving beaches and bathing water quality across the North West —Morecambe Bay Partnership works with funders United Utilities (UU), and the Environment Agency (EA), covering the Morecambe Bay and Cumbria region. We work with local authorities, schools, businesses and youth groups to spread LOVEmyBEACH messages.

12. Analysis of charity funds (continued from previous page)

LOTE RSPB

The Life on the Edge (LOTE) project seeks to protect the breeding and overwintering wading birds of Morecambe Bay through innovative methods of communication and engagement.

Natural England (NE) Natural Ambassadors

A partnership project between Natural England and Morecambe Bay Partnership the purpose of which is to develop ambassadors for the natural habitats around Morecambe Bay.

Natural England (NE) Wildfowl

A partnership project between Natural England and Morecambe Bay Partnership the purpose of which is to further positive management of Morecambe Bay and Duddon Estuary Site of Special Scientific Interest (SSSI) through support for stakeholders who are in a position to support the delivery of conservation objectives. Specifically, funding to facilitate the Wildfowlers liaison meetings.

Sea Changers

A project to provide equipment and training to kick-start a new volunteer group to ring birds in Morecambe Bay. A new ringing group for Morecambe Bay achieves much better data to support coastal bird conservation.

WAMM - (Wholesale Approach to Marine Management)

This is a 16 month project funded by the European Maritime and Fisheries Fund (EMFF) and hosted by The Rivers Trust. The aim of the project is to support a collaborative approach to the management of estuarine and coastal waters in and around Morecambe Bay; chosen as the primary pilot location.

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Mar 2020 £	Income in period Year ended 31 Mar 2020 £	Expenditure in period Year ended 31 Mar 2020 £	Transfers between funds Year ended 31 Mar 2020 £	Balance carried forward Year ended 31 Mar 2020 £
Unrestricted funds					
Designated funds					
Contingency	-	-	-	90,000	90,000
Designated funds	-	-	-	90,000	90,000
General funds	118,221	96,805	(26,390)	(78,766)	109,870
Unrestricted funds	118,221	96,805	(26,390)	11,234	199,870
Restricted funds					
Areti Project	10,000	13,300	(9,843)	(158)	13,299
Arnside Viaduct	18,780	-	-	-	18,780
Bay Cycle Way	-	-	(1,668)	1,668	-
Birds	-	214	-	(210)	4
BOOM	-	3,544	(13,836)	(4,106)	(14,398)
CCC Natural England 2016	-	9,950	(2,206)	-	7,744
CCF III	7,654	105,276	(41,539)	(2,274)	69,117
CGP - Ulverston Council	-	1,000	-	-	1,000
Forests, footprints and fauna	-	15,040	-	-	15,040
H2H LT MGT	15,936	17,818	(18,270)	(101)	15,383
Halpin	19,308	-	(12,192)	(131)	6,985
Lancaster Canal	-	11,150	(11,115)	225	260
LOVEmyBEACH	12,577	49,039	(49,347)	(1,239)	11,030
Natural England Wildfowl	-	5,000	(1,970)	-	3,030
Orsted	-	-	(12,695)	-	(12,695)
Resilient Heritage	28,322	2,218	(30,632)	92	-
Sea Changers	-	600	(391)	-	209
WAMM	-	22,000	(5,260)	(5,000)	11,740
Restricted funds	112,577	256,149	(210,964)	(11,234)	146,528
Total funds	230,798	352,954	(237,354)	-	346,398

13. Analysis of net assets

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Fixed assets	20,539	-	20,539
Current assets	202,738	166,571	369,309
Current liabilities	(35,182)	-	(35,182)
	188,095	166,571	354,666
	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Fixed assets	25,674	-	25,674
Current assets	162,281	169,348	331,629
Current liabilities	11,915	(22,820)	(10,905)
	199,870	146,528	346,398

14. Trustee remuneration

During the year, no trustee received any remuneration (2020: £Nil). No members of the Board of Trustees received reimbursement of expenses (2020: £Nil).

15. Related party transactions

During the year there were no related party transactions (2020: £Nil).

**MORECAMBE BAY
PARTNERSHIP**