



**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 scraper, 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: 1175489

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



Celebrate Morecambe Bay Day

Wednesday 16th October 2024

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 £150 for 250 years of Morecambe Bay.

Morecambe Bay Partnership
Registered Charity: 1175489

Bay Search & Rescue
Registered Charity: 2390880

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

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

Balance Sheet

As at 31 March 2025

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

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

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

3. Income from donations and legacies

	Funds Year ended 31 Mar 2025 £	Funds Year ended 31 Mar 2025 £	Funds Year ended 31 Mar 2025 £
Grants	20,000	422,703	442,703
Donations	8,505	-	8,505
	28,505	422,703	451,208
	Funds Year ended 31 Mar 2024 £	Funds Year ended 31 Mar 2024 £	Funds Year ended 31 Mar 2024 £
Grants	-	410,536	410,536
Donations	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>
	10,259	58,891	69,150

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>
	333,837	251,696	41,444	626,977

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

Governance costs includes:

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

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

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 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

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

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Mar 2024	Year ended 31 Mar 2024	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

8. Staff costs

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

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	
	£	£
Cost		
As at 1 April 2024	36,792	36,792
Disposals	(657)	(657)
As at 31 March 2025	36,135	36,135
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	28,543	28,543
Net Book Value		
As at 1 April 2024	9,751	9,751
As at 31 March 2025	7,592	7,592

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	23,282
Prepayments	3,006	5,629
Accrued grant income	1,232	480
	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	2,959
Accruals	2,266	2,596
Deferred revenue	555,487	317,492
HMRC control account	5,445	5,840
Other creditors	5,000	-
	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
<i>General funds</i>	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	Restricted Funds	Total Funds
	year ended	Year ended	Year ended
	31 Mar 2025	31 Mar 2025	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</i>	<i>Restricted Funds</i>	<i>Total 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 March</i>
	<i>£</i>	<i>£</i>	<i>£</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)