

# **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 Trampler 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 £
<b>Income from:</b>					
Donations and legacies	3	15,882	308,374	324,256	347,129
Charitable activities	4	11,667	-	11,667	5,825
Investments		921		921	-
<b>Total income</b>		<b>28,470</b>	<b>308,374</b>	<b>336,844</b>	352,954
<b>Expenditure on:</b>					
Raising funds	5 & 6	30,174	-	30,174	13,918
Charitable activities	5 & 7	10,026	288,376	298,402	223,436
<b>Total expenditure</b>		<b>40,200</b>	<b>288,376</b>	<b>328,576</b>	237,354
<b>Net income/(expenditure)</b>		(11,730)	19,998	8,268	115,600
<b>Transfers between funds</b>	12 & 13	(45)	45	-	-
<b>Net movement in funds</b>		<b>(11,775)</b>	<b>20,043</b>	<b>8,268</b>	115,600
<b>Reconciliation of funds</b>					
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	<b>Total Funds Year ended 31 Mar 2021</b>		<b>Total Funds Year ended 31 Mar 2020</b>
		£		£
<b>Fixed assets</b>				
Tangible assets	9	<b>20,539</b>		25,674
<b>Current assets</b>				
Debtors and prepayments	10	28,460		2,549
Cash at bank and in hand		340,849		329,080
<b>Total current assets</b>		<b>369,309</b>		331,629
<b>Creditors</b>				
Amounts falling due within one year	11	(35,182)		(10,905)
<b>Net current assets</b>			<b>334,127</b>	320,724
<b>Net assets</b>			<b>354,666</b>	346,398
<b>Funds of the charity</b>				
Restricted funds	12 & 13	<b>166,571</b>		146,528
Unrestricted funds				
Designated funds	12 & 13	97,889		90,000
General funds	12 & 13	90,206		109,870
Unrestricted funds			<b>188,095</b>	199,870
<b>Total funds</b>			<b>354,666</b>	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
	<b>Notes</b>	£	£	£
Income from:				
Donations and legacies	3	94,162	252,967	347,129
Charitable activities	4	2,643	3,182	5,825
<b>Total income</b>		<b>96,805</b>	<b>256,149</b>	<b>352,954</b>
Expenditure on:				
Raising funds	5 & 6	13,918	-	13,918
Charitable activities	5 & 7	12,472	210,964	223,436
<b>Total expenditure</b>		<b>26,390</b>	<b>210,964</b>	<b>237,354</b>
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

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

	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
	<b>94,162</b>	<b>252,967</b>	<b>347,129</b>

4. Income from charitable activities

	<b>Unrestricted Funds Year ended 31 Mar 2021 £</b>	<b>Restricted Funds Year ended 31 Mar 2021 £</b>	<b>Total Funds Year ended 31 Mar 2021 £</b>
Income from map sales	2,684	-	<b>2,684</b>
Other activities	8,983	-	<b>8,983</b>
	<b>11,667</b>	<b>-</b>	<b>11,667</b>
	<hr/>		
	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
	<hr/>		

## 5. Total expenditure

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

  

	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
	<b>155,882</b>	<b>47,217</b>	<b>34,255</b>	<b>237,354</b>

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:

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

**5. Total expenditure (continued from previous page)**

Governance costs includes:

	<b>Total</b>	Total
	<b>Year ended</b>	Year ended
	<b>31 Mar 2021</b>	31 Mar 2020
	<b>£</b>	£
Independent examination and accounts preparation	<b>1,800</b>	3,793
Insurance	<b>230</b>	5,902
	<b>2,030</b>	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**

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

  

	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

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

  

	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

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

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

10. Debtors and prepayments

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

11. Creditors: amounts falling due within one year

	<b>Total Year ended 31 Mar 2021</b>	Total Year ended 31 Mar 2020
	£	£
Accounts payable	<b>3,353</b>	7,492
Pension control account	<b>7,078</b>	1,113
Accruals	<b>1,931</b>	2,300
Deferred revenue	<b>22,820</b>	-
	<b>35,182</b>	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 £
<b>Unrestricted funds</b>					
Designated funds					
Contingency	90,000	-	-	-	90,000
Redundancy	-	-	-	7,889	7,889
Designated funds	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>7,889</b>	<b>97,889</b>
General funds	109,870	28,470	(40,200)	(7,934)	90,206
<b>Unrestricted funds</b>	<b>199,870</b>	<b>28,470</b>	<b>(40,200)</b>	<b>(45)</b>	<b>188,095</b>
<b>Restricted funds</b>					
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
<b>Restricted funds</b>	<b>146,528</b>	<b>308,374</b>	<b>(288,376)</b>	<b>45</b>	<b>166,571</b>
<b>Total funds</b>	<b>346,398</b>	<b>336,844</b>	<b>(328,576)</b>	<b>-</b>	<b>354,666</b>

## [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 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Contingency	-	-	-	90,000	90,000
Designated funds	-	-	-	90,000	90,000
General funds	118,221	96,805	(26,390)	(78,766)	109,870
<b>Unrestricted funds</b>	<b>118,221</b>	<b>96,805</b>	<b>(26,390)</b>	<b>11,234</b>	<b>199,870</b>
<b>Restricted funds</b>					
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
<b>Restricted funds</b>	<b>112,577</b>	<b>256,149</b>	<b>(210,964)</b>	<b>(11,234)</b>	<b>146,528</b>
<b>Total funds</b>	<b>230,798</b>	<b>352,954</b>	<b>(237,354)</b>	<b>-</b>	<b>346,398</b>

**13. Analysis of net assets**

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