



**Morecambe  
Bay**  
Partnership

# **Morecambe Bay Partnership**

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

Charity registration - 1173489



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## Legal and administrative information

### Charity name

Morecambe Bay Partnership

### Charity registration no.

1173489

### Registered office and contact details

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

### Trustees

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

### Independent examiner

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

## Chairman's report

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

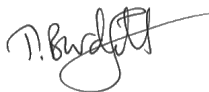
Our heritage programmes have grown from strength to strength from looking at prehistoric footprints in the sands of Morecambe Bay to "Defending the Docks" which is a military heritage community recording project rooted in STEM (Science, Technology, Engineering, and Mathematics) learning and skills development,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

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

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

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

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



**TOM BURDITT**  
**CHAIR OF TRUSTEES**

## Trustees annual report

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

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

### Objectives and activities

The objects of the charity are:

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

### Public Benefit

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

The public benefits that flow from our objects namely:

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

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

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

## Achievements and performance in the year

### Main Activities of the Year

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

## Plans for the future

Our goals remain structured around the following strategic objectives:

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

Alongside this we continue to

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

## Structure, governance & management

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

### Organisational Structure

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

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

### Selection and appointment of Trustees

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

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

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

### [Trustee Induction and Training](#)

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

### [Risk management](#)

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

## Financial review

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

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

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

### [Reserves policy](#)

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

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

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

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

## Statement of Board of Trustees' responsibilities

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

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

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

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

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

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

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

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



**TOM BURDITT**  
**CHAIR OF TRUSTEES**

## Independent examiner's report

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

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

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

### Basis of independent examiner's statement

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

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

### Independent examiner's statement

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

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

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

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

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

**ANDREW PHILIP NASH ACA**

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

**DATED: 17 JANUARY 2023**

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

## Statement of financial activities

For the year ended 31 March 2022

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

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

**Balance sheet**

As at 31 March 2022

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

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

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



**TOM BURDITT**  
**CHAIR OF TRUSTEES**

## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

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

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

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

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

#### Legal status

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

#### Going concern

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

#### Fund Accounting

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

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

#### Income

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

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

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



## 1. Accounting policies (continued from previous page)

### Income (continued from previous page)

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

### Expenditure and irrecoverable VAT

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

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

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

### Tangible fixed assets and depreciation

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

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

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

## 3. Income from donations and legacies

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

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

4. Income from charitable activities

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

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

## 5. Total expenditure

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

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

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

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

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

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

Indirect costs includes:

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

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

Governance costs includes:

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

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

**6. Expenditure on raising funds**

	<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 2022</b>	<b>31 Mar 2022</b>	<b>31 Mar 2022</b>
	£	£	£
Staff costs	23,708	-	<b>23,708</b>
Other direct costs	576	34	<b>610</b>
Indirect costs	3,249	-	<b>3,249</b>
	<b>27,533</b>	<b>34</b>	<b>27,567</b>

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

## 7. Expenditure on charitable activities

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

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

## 8. Staff costs

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

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

No employee received employee benefits above £60,000.

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

9. Tangible fixed assets

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

10. Debtors and prepayments

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

11. Creditors: amounts falling due within one year

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

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

12. Analysis of charity funds

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



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

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

**Contingency**

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

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

### Redundancy

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

### Arnside Viaduct - Arnside Cycling & Walking Trail

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

### BOOM

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

### Clear the Bay By Day - EOCA

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

### Birds and Orsted (Walney Extension Fund)

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

### Creating a Sustainable Future

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

### Defending the Docks

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

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

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

### Ecological Coastal Buffer Strips (Eco-CoBS)

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

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

### Forests, Footprints and Fauna

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

### Headlands 2 Headspace —Long Term Management

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

### Lancaster Canal

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

### Life on the Edge (LOTE) - RSPB

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

### Victoria County History of Cumbria

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

### CGP —Ulverston Council

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

### Curlews

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

### Natural England (NE) Wildfowl

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

### Sea Changers

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

### Areti Project

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

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

### LOVEmyBEACH

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

### Cultural Recovery Fund

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

### Halpin Trust - Encouraging Generosity

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

### WAMM - (Wholesale Approach to Marine Management)

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

### CCF 5 (Coastal Communities Fund —Round 5) Prestart

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

### CCC - Natural England 2016

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

### Historic England

This funding supports the ongoing archaeology work.

### Natural England (NE) Natural Ambassadors

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

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

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

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

	Balance brought forward	Income in period	Expenditure in period	Transfers between funds	Balance carried forward
	Year ended 31 Mar 2021	Year ended 31 Mar 2021	Year ended 31 Mar 2021	Year ended 31 Mar 2021	Year ended 31 Mar 2021
	£	£	£	£	£
Balance brought forward	134,579	239,674	(219,676)	(346)	154,231
NLHF Emergency Fund	-	50,000	(50,000)	-	-
Sea Changers	209	-	-	391	600
Tree Council	-	1,700	(1,700)	-	-
Wholesale Approach to Marine Management	11,740	17,000	(17,000)	-	11,740
<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>

**13. Analysis of net assets**

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

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

**14. Trustee remuneration**

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

## 15. Related party transactions

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



