



**Morecambe  
Bay**  
Partnership

# **Morecambe Bay Partnership**

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

Charity registration - 1173489



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## Legal and administrative information

### Charity name

Morecambe Bay Partnership

### Charity registration no.

1173489

### Registered office and contact details

Stricklandgate House  
92, Stricklandgate  
KENDAL  
LA9 4PU

### Trustees

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

### Independent examiner

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

## Chairman's report

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

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

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

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

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

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

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

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



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

## Trustees annual report

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

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

### Objectives and activities

The objects of the charity are:

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

### Public Benefit

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

The public benefits that flow from our objects namely:

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

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

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

## Achievements and performance in the year

### Key statistics

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

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

### Main Activities of the Year

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

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

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

Outputs: 2 family events reached 131 people.

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

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

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

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

**Tree Council:** This funding supports the BOOM project.

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

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

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

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

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

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

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

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

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

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

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

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

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



## Plans for the future

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

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

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

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

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

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

### The Outcomes we want to see.

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

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

### Strategic Objectives

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

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

develop viable careers in the care of Morecambe Bay.

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

## Structure, governance & management

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

### Organisational Structure

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

### Selection and appointment of Trustees

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

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

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

### Trustee Induction and Training

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

### Risk management

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

## Financial review

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

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

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

### Reserves policy

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

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

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

## Statement of Board of Trustees' responsibilities

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

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

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

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

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

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

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



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

## Independent examiner's report

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

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

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

### Basis of independent examiner's statement

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

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

### Independent examiner's statement

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

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

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

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

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: 4 OCTOBER 2023**

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

## Statement of financial activities

For the year ended 31 March 2023

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

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

**Balance sheet**

As at 31 March 2023

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

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

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



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

## Statement of cash flows

For the year ended 31 March 2023

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

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



## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

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

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

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

#### Legal status

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

#### Going concern

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

#### Fund Accounting

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

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

#### Income

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

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

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

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

### Income (continued from previous page)

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

### Expenditure and irrecoverable VAT

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

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

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

### Tangible fixed assets and depreciation

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

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

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

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

### Debtors

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

### Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

### Financial instruments

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

### Critical estimates and judgements

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

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

### Pensions

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

**2. Comparative statement of financial activities**

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

**3. Income from donations and legacies**

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

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

**4. Income from charitable activities**

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

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

5. Total expenditure

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

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

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

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

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

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

Indirect costs includes:

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

5. Total expenditure (continued from previous page)

Governance costs includes:

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

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 2023</b>	<b>31 Mar 2023</b>	<b>31 Mar 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	1,046	24,862	<b>25,908</b>
Other direct costs	531	-	<b>531</b>
Indirect costs	130	2,589	<b>2,719</b>
	<b>1,707</b>	<b>27,451</b>	<b>29,158</b>

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

7. Expenditure on charitable activities

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

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

8. Staff costs

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

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

No employee received employee benefits above £60,000.

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

**9. Tangible fixed assets**

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

**10. Debtors and prepayments**

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

**11. Creditors: amounts falling due within one year**

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

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



**12. Analysis of charity funds**

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

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

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

Redundancy

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

Defending the Docks

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

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

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

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

### Experience Morecambe Bay

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

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

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

### Arnside Viaduct - Arnside Cycling & Walking Trail

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

### BOOM

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

### Clear the Bay By Day - EOCA

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

### Birds and Orsted (Walney Extension Fund)

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

### CCC - Natural England 2016

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

### Branching Out

Tree Council funding to support the BOOM project.

### Creating a Sustainable Future

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

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

### Forests, Footprints and Fauna

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

### Heritage Support

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

### Headlands 2 Headspace —Long Term Management

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

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

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

### Lancaster Canal

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

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

	Balance brought forward Year ended 31 Mar 2022 £	Income in period Year ended 31 Mar 2022 £	Expenditure in period Year ended 31 Mar 2022 £	Transfers between funds Year ended 31 Mar 2022 £	Balance carried forward Year ended 31 Mar 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Contingency	90,000	-	-	(90,000)	-
Redundancy	7,889	-	-	2,739	10,628
<b>Designated funds</b>	<b>97,889</b>	<b>-</b>	<b>-</b>	<b>(87,261)</b>	<b>10,628</b>
<b>General funds</b>	<b>90,206</b>	<b>48,239</b>	<b>(99,939)</b>	<b>87,840</b>	<b>126,346</b>
<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>					
<b>Arnside to Grange Cycling &amp; Walking Trail Feasibility Study</b>					
- Arnside Viaduct	18,780	-	(13,509)	-	5,271
- SLDC Coastal Revival Funds	-	33,333	(20,315)	-	13,018
<b>Back On Our Map (BOOM)</b>					
- Heritage Lottery through University of Cumbria	-	41,530	(42,625)	-	(1,095)
<b>Clear the Bay By Day</b>					
- EOCA	2,628	15,640	(8,093)	-	10,175
<b>Birds of the Bay</b>					
- CCC Natural England 2016	7,353	-	(2,403)	(341)	4,609
- Orsted - Walney Extension	3,280	-	(2,676)	-	604
<b>Branching Out Grant</b>					
- The Tree Council	-	1,500	(1,500)	-	-
<b>Creating A Sustainable Future</b>					
- The Halpin Trust	-	26,733	(23,893)	-	2,840
<b>Defending the Docks</b>					
- BAE Systems	-	2,583	-	-	2,583
- Orsted	-	-	(6,831)	-	(6,831)
- Sir John Fisher Foundation	-	3,333	(1,271)	-	2,062
<b>Destination Morecambe Bay</b>					
- 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 £
Balance brought forward	76,708	124,652	(130,561)	(341)	70,458
Experience Morecambe Bay					
- SLDC/CCF5	-	100,400	(29,913)	-	70,487
Ecological Coastal Buffer Strips (Eco-CoBS)					
- through Wyre Council	-	15,000	(14,972)	-	28
Forests, footprints and fauna					
- CWAAS	13,546	-	(10,757)	-	2,789
Headlands to Headspace	13,803	-	(4,226)	-	9,577
Life on the Edge (LOTE)					
- RSPB	3,750	15,991	(15,991)	-	3,750
Victoria County History of Cumbria Project					
- Lancaster Uni - RHC	-	5,781	(5,591)	(190)	-
Completed funds during 2021/22					
CGP - Ulverston Council	802	-	(929)	127	-
Curlews	2,103	1,797	(3,900)	-	-
Natural England Wildfowl	3,030	-	(3,372)	342	-
Sea Changers	600	-	(600)	-	-
Areti Charitable Trust, The	13,299	-	(13,299)	-	-
LOVEmyBEACH	13,565	43,750	(57,099)	(216)	-
Cultural Recovery Fund	6,730	6,320	(13,050)	-	-
Halpin Trust (The) - Encouraging Generosity	6,895	-	(6,594)	(301)	-
Wholesale Approach to Marine Management	11,740	-	(11,740)	-	-
<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)

### CGP —Ulverston Council

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

### Curlews

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

### Natural England (NE) Wildfowl

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

### Sea Changers

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

### Areti Project

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

### LOVEmyBEACH

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

### Cultural Recovery Fund

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

### Halpin Trust - Encouraging Generosity

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

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

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

### Victoria County History of Cumbria

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

### 13. Analysis of net assets

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

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

### 14. Trustee remuneration

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

### 15. Related party transactions

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





**Morecambe  
Bay**  
Partnership










# MOR001 - Final Accounts - 31 March 2023

Final Audit Report

2023-10-06

Created:	2023-10-04
By:	Andrew Nash (andy@andynashac.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAtUQN0Q4R6uknD7VctqnO7a8dHSVWQZbJ

## "MOR001 - Final Accounts - 31 March 2023" History

-  Document created by Andrew Nash (andy@andynashac.com)  
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