



**Morecambe
Bay**
Partnership

Morecambe Bay Partnership

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

Charity registration - 1173489

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Legal and administrative information

Charity name

Morecambe Bay Partnership

Charity registration no.

1173489

Registered office and contact details

Stricklandgate House
92, Stricklandgate
KENDAL
LA9 4PU

Trustees

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

Independent examiner

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

Chairman's report

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

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

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


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

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

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

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

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



TOM BURDITT
CHAIR OF TRUSTEES

Trustees annual report

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

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

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

Objectives and activities

The objects of the charity are:

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

Public Benefit

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

The public benefits that flow from our objects namely:

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

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

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

Achievements and performance in the year

Key statistics

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

Main Activities of the Year

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

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

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

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

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

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

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

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

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

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

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

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

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

Plans for the future

Strategic Objectives

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

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

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

Structure, governance & management

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

Organisational Structure

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

Selection and appointment of Trustees

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

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

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

Trustee Induction and Training

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

Risk management

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

Financial review

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

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

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

[Reserves policy](#)

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

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

Statement of Board of Trustees' responsibilities

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

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

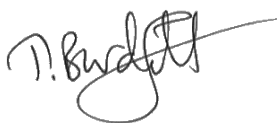
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,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

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

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

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

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



TOM BURDITT
CHAIR OF TRUSTEES

Independent examiner's report

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

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

Basis of independent examiner's statement

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

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

Independent examiner's statement

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

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

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

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



ANDREW PHILIP NASH FCA

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

DATED: 4 OCTOBER 2024

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

Statement of financial activities

For the year ended 31 March 2024

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

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


Balance sheet

As at 31 March 2024

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

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

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



TOM BURDITT
CHAIR OF TRUSTEES

Statement of cash flows

For the year ended 31 March 2024

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

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

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

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

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

Legal status

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

Going concern

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

Fund Accounting

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

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

Income

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

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

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

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

1. Accounting policies (continued from previous page)

Expenditure and irrecoverable VAT

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

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

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

Tangible fixed assets and depreciation

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

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

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

Cash at bank and in hand

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

Debtors

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

Creditors

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

Financial instruments

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

Critical estimates and judgements

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

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

Pensions

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

2. Comparative statement of financial activities

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

3. Income from donations and legacies

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

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

4. Income from charitable activities

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

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

5. Total expenditure

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

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

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

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

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

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

Indirect costs includes:

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

5. Total expenditure (continued from previous page)

Governance costs includes:

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

6. Expenditure on raising funds

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

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

7. Expenditure on charitable activities

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

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

8. Staff costs

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

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

No employee received employee benefits above £60,000.

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

9. Tangible fixed assets

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

10. Debtors and prepayments

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

11. Creditors: amounts falling due within one year

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

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

12. Analysis of charity funds

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

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

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

Redundancy

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

Explore Morecambe Bay - Areti Charitable Trust

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

Bird Aware - Natural England

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

BOOM

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

Blue Influencers

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

Defending the Docks

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

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

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

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

Our Future Coast

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

Historical Coast Community Change

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

Experience Morecambe Bay

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

Active Travel

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

Outdoor Learning

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

Putting Business in its Place

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

Regional Heritage Centre

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

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

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

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

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

Birds and Orsted (Walney Extension Fund)

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

CCC - Natural England 2016

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

Branching Out

Tree Council funding to support the BOOM project.

Creating a Sustainable Future

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

Forests, Footprints and Fauna

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

Heritage Support

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

Lancaster Canal

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

Life on the Edge (LOTE) - RSPB

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

Arnside Viaduct - Arnside Cycling & Walking Trail

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

Clear the Bay By Day - EOCA

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

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

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

[13. Analysis of net assets](#)

[14. Trustee remuneration](#)

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

[15. Related party transactions](#)

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



**Morecambe
Bay**
Partnership