

THE SOLWAY FIRTH PARTNERSHIP
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

Company Registration No: SC250012

Charity No: SC034376

The Solway Firth Partnership Company Information

Trustees	Councillor J R Collier Councillor A J Markley Mrs J Lochhead Mr R H S Shaw Councillor M D Johnstone Dr A M Lackie Mr M T E Cowen Councillor J Cook Ms S E Horner Councillor R J Brodie Mr T L Hugh-Jones Ms J A Brown	(appointed 6 September 2021) (appointed 13 December 2021) (appointed 10 January 2022) (appointed 7 March 2022)
Secretary	Mr P M Mackey	
Charity number	SC034376	
Company number	SC250012	
Registered office	Campbell House The Crichton Dumfries DG1 4UQ	
Independent Examiner	J T Rennie & Co Accountants 5 Buccleuch Street Dumfries DG1 2AT	
Bankers	Bank of Scotland 91 High Street Dumfries DG1 2BN	

The Solway Firth Partnership

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The Solway Firth Partnership Trustees' Report (Including Directors' Report) For the year ended 31 March 2022

The Trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and Activities

The charity's Business Plan 2021-24 sets out how the organisation intends to maintain its strategic aims while adapting to meet the changing needs of the working environment. The Business Plan spans three years while recognizing the need for review and revision during this time resulting from implementation of the Marine Acts. It is intended to supplement the Company's Memorandum and Articles of Association, provide clarity about the organisation's aims and set out actions against which progress could be measured. The Business Plan, as with all Solway Firth Partnership's governing and strategic documents, is available on the company's website: www.solwayfirthpartnership.co.uk.

Solway Firth Partnership's mission is to support a vibrant and sustainable local economy while respecting, protecting and celebrating the distinctive character, heritage and natural features of the marine and coastal area.

The organisation's strategic aim is to provide a framework for the marine planning and management that enables engagement by everyone with an interest in the local marine and coastal area.

The organisation is working towards the following strategic outcomes:

- To make a significant contribution to the sustainable development and environmental protection through supporting integrated marine and coastal planning and management.
- To provide a transparent, balanced and respected mechanism that supports objective, impartial and evidence based decision making for the local marine and coastal area.
- To provide distinctive input to development of a cooperative network of relationships between everyone with an interest in the local marine and coastal area.
- To provide assistance to coastal communities and businesses resulting in tangible local benefits.
- To promote greater recognition and understanding of the high quality environment, culture and heritage of the local marine and coastal area.

Activities for achieving objectives

The Partnership's core activities, as set out in the Business Plan 2021 – 2024, can be categorised in terms of the following areas:-

- Partnership
- Planning
- Environment
- Fisheries
- Energy
- Awareness

The charity does not distribute grants.

The Solway Firth Partnership Trustees' Report (Continued) (Including Directors' Report) For the year ended 31 March 2022

REVIEW OF ACTIVITIES

During the financial year ending 31st March 2022, the Partnership's activities can be summarised as follows:

Partnership

The Business Plan 2021-24 was followed this year. A review of the first year of the plan was carried out and is available.

During this year, core staff consisted of Clair McFarlan, 4 days/week and Paul Mackey, 2 days/week. Project staff consisted of Nic Coombey, 4 days/week as Project Officer and Morag Walker 2 days/week as Project Assistant. Georgina Reid worked full-time as Project Officer for SMILE until July 2022 then on Solway Coast and Marine Pilot Project development work.

Quarterly Board and Advisory Group meetings were held throughout the year with a mix of in-person and online. The seventeenth SFP AGM was held on Thursday 18 November 2021 online.

The Partnership input to the work of a wide range of complementary initiatives such as Solway Coast AONB Steering Group, the National Coastal Partnership Officers' networks, Cumbria Coastal Groups and the MPA Officers network.

SFP has contributed to and sat on the LEADER Dumfries and Galloway Communities Local Action Group until Sept 2021 when the funding programme closed.

The SFP website was kept up to date with news items and new information. A series of webinars on cross-border themes were jointly hosted with the Solway Coast AONB.

Social media was kept up to date. Facebook posts regularly reached and engaged with 500 to 1000 people and tweet impressions ranged from 3,000 to 9,000.

E-newsletters were posted monthly throughout 2021/22 to over 450 subscribers.

Planning

There has been a contribution to a range of partnership initiatives including European Marine Site / Marine Protected Areas Officers network; National Coastal Partnership Network Forum; Northern Coastal Sub-group; and DG Shoreline Management Plan Client Steering Forum.

Work was completed on the EMFF funded, SMILE (Solway Marine Information Learning and Environment) Project. The Solway Review online story map can be found at – <https://www.solwayfirthpartnership.co.uk/solway-review> The project was extended to July 2021 with additional outputs including a public engagement Solway Photo Series which was then included in the Solway Review.

Environment

SFP continues to promote marine litter initiatives and any local beach cleans through the website, e-newsletters and Tidelines.

The Solway Marine Litter Project ran from July 2021 to March 2022, with funding from the Marine Fund Scotland. Outputs included removal of waste from the marine environment with volunteers; strengthening cooperation and working with commercial fishing; improving data collection and monitoring of marine litter in rural / inaccessible areas; and promoting and helping to expand the KIMO Fishing for Litter Initiative.

SFP continues to work with the Devorgilla Rotary Club on a marine litter education project. Sea chests with resources and activities are available for schools in the region to allow teachers to teach more confidently on learning for sustainability.

SFP took part in the D&G Wild Goose Festival by partnering with RSPB Mersehead to carry out a beach clean.

Annual monitoring of marine Invasive Non-Native Species (INNS) using settlement panels was carried out over summer 2021 at Stranraer and Portpatrick in D&G; Maryport and Whitehaven in Cumbria.

SFP worked in partnership with Dumfries and Galloway Council (DGC) to carry out the development work on the Borderlands Marine Pilot Project, looking at the natural capital of the marine and coast. Funding for the development work was provided by Crown Estate Scotland and South of Scotland Enterprise.

Funding from the Environment Agency's 3Cs Fund allowed SFP to work with Cumbria Wildlife Trust to deliver the research project, Marine Natural Capital Development on the Cumbrian Solway.

There has been contribution to a range of partnership initiatives including attending Solway Coast AONB Steering Group meetings; River Eden Catchment Management meeting online; DGC Shoreline Management Plan meeting; Wild Goose Festival meetings; South of Scotland Enterprise Natural Capital Stakeholder meeting; and Cumbria Local Nature Recovery Strategy Pilot stakeholder events.

The Solway Firth Partnership Trustees' Report (Continued) (Including Directors' Report) For the year ended 31 March 2022

Fisheries

SFP continues to highlight fisheries news from both sides of the Solway through the website and social media.

SFP worked with Allerdale Borough Council and the Solway Coast AONB, funded by Allerdale Borough Council, to carry out a Fishing Faces Project on the Cumbrian Solway. The project publicised the range of 'fishing faces' in and around the Allerdale Coast, highlighting personal stories through video and photographs.

SFP has attended West Coast Regional Inshore Fisheries Group meetings via zoom.

SFP is working with the Fishing for Litter staff to provide liaison for the Solway ports. The programme is being refreshed to bring in harbours such as Stranraer, Portpatrick, Silloth, Workington and Maryport.

Energy

SFP is administering the Robin Rigg Community Fund on behalf of RWE. The fund has been running since October 2019. Projects were assessed and shortlisted for the £130,000 for Year 3 then advised of success in January 2022. Guidance notes and the application form were made available on the SFP website.

SFP raised awareness of the refreshed Scottish Government Onshore Wind Policy Statement.

Awareness

Tidelines was produced bi-annually and distributed across the Solway both as a downloadable pdf and printed copy.

E-newsletters were posted monthly to over 450 subscribers. SFP staff have been active on social media over the last year, posting regularly on Facebook, Twitter, and Instagram. Facebook posts regularly reach and engage with 500 to 1000 people and tweet impressions range from 3,000 to 9,000

The SFP website was regularly updated throughout the year with relevant news.

SFP continues to deliver a programme of activities for the HLF funded Rhins Coast Path Activity Plan. The activities, which were adapted due to COVID-19, have included providing copy for the website including information on short circular walks; producing online guides on the Rhins and a wildflower exhibition for Logan Botanic Garden.

SFP worked with AOC Archaeology to run an online Rhins archaeology project. The outputs included a set of three self-guided trails around the archaeology of the Rhins; online talks and a VR digital reconstruction of Doon Castle Broch.

SFP worked with South West Scotland Environmental Information Centre (SWSEIC) to run the Explore and Record the Rhins Project. Outputs included producing a series of 4 spotter guides on rocky shore; seaside cliffs; sand dunes; shingle / sand beaches as downloadable pdfs; running recording training sessions online; and producing a new webpage on the SFP website.

SFP continues to work on the HLF Galloway Glens Landscape Partnership Scheme Project – 'Kirkcudbright Bay Views – revealing hidden stories through improved access and interpretation'.

SFP partnered up with the Scottish Geology Trust to host two events on the Solway Coast. These focussed on pebble beaches at Stranraer and Kirkcudbright.

A Bio-blitz event, funded through the HLF Galloway Glens - Small Grants Scheme, in partnership with (SWSEIC), has been postponed from 2020 and 2021 due to COVID-19. The event has since taken place on 4 June 2022.

Financial review

The Solway Firth Partnership continues to carry out a range of projects to achieve the objectives set out in the Business Plan. Net income/expenditure for the year was a surplus of £66,101 (2021: £77,704). The restricted funds surplus was £22,740 (2021: £75,196). The surplus on unrestricted funds was £43,361 (2021: £2,508).

Unrestricted reserves at the year end continue to be above the target level set by the Trustees.

Reserves policy

The Solway Firth Partnership's reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. This was agreed by Board of Trustees to be set at £40,000. At the year end the unrestricted reserves were £124,352.

The Solway Firth Partnership's unrestricted reserves are held to meet the financial risks associated with the potential contingencies and uncertainties relating to the charity's operating activities. These include:-

- Shortfalls in income, when income does not reach expected levels as a result of reduced or withdrawn grant support.
- Unexpected expenditure, for example when projects overrun or unplanned events occur.

**The Solway Firth Partnership
Trustees' Report (Continued) (Including Directors' Report)
For the year ended 31 March 2022**

Investment policy

The Partnership has current and deposit accounts and manages the amounts held in each so that potential yield from interest is maximised. Reserves are monitored with regard to any potential for investment.

The Partnership's trustees receive regular reports on activities and provide advice on risk management.

Future Developments

The Business Plan 2021 – 24 is currently being followed. Work throughout the year continued to be dictated by the COVID-19 pandemic. Staff are moving into working more normally but will continue to monitor the situation and follow any government guidelines.

The Partnership will seek continued financial support for delivery of all actions from its Corporate Members. Marine Scotland continues to make a funding commitment on an annual basis and all regular core funders remain engaged with the organisation.

Support for delivery of projects will be sought from sources including Dumfries and Galloway Council, Historic Environment Scotland, Heritage Lottery Fund and other appropriate national grant funds.

Structure, governance and management

The company was incorporated on 16 April 2004 as a company limited by guarantee without share capital. The company registration number is SC250012. It is a Scottish Charity under Scottish Charity Number SC034376 and this has been accepted by the Office of the Scottish Charity Regulator and, for tax purposes, by HM Revenue & Customs.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Councillor J R Collier

Councillor A J Markley

Mrs J Lochhead

Mr J Mitchell (resigned 18 November 2021)

Mr R H S Shaw

Councillor M D Johnstone

Dr A M Lackie

Mr M T E Cowen

Mr A McNeill (resigned 7 July 2021)

Councillor J Cook (appointed 7 September 2020)

Ms S E Horner (appointed 6 September 2021)

Councillor R J Brodie (appointed 13 December 2021)

Mr T L Hugh-Jones (appointed 10 January 2022)

Ms J A Brown (appointed 7 March 2022)

The methods of recruiting and appointing new trustees are outlined in Articles 31-33 of the Memorandum and Articles of Association. In summary, new trustees can be recruited or co-opted via nominations from the partnership membership.

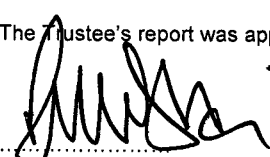
The Memorandum and Articles of Association were revised and changes approved at the AGM in October 2007 creating a new ordinary Membership and enabling the appointment of individual trustees to the Partnership Board.

The Partnership holds regular governance and management meetings. Trustee meetings are held as required and 4 Advisory Committee meetings are held per year (the Advisory Committee is comprised of all Corporate Members of the Partnership).

Funds held as custodian trustee

At the year end the Partnership held an amount of £90,886 (2021: £99,363) on behalf of other organisations as custodian.

The Trustee's report was approved by the Board of Trustees.


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Mr R H S Shaw

Dated: 20 October 2022

**The Solway Firth Partnership
Statement of Trustees' Responsibilities
For the year ended 31 March 2022**

The Trustee's, who are also the directors of The Solway Firth Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Solway Firth Partnership Independent Examiner's Report

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 7 to 15.

Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of The Solway Firth Partnership for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

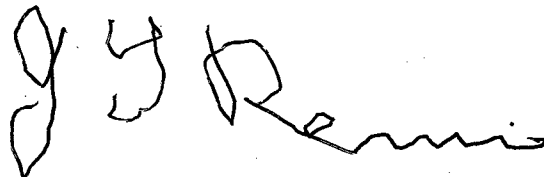
(i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts regulations; and

(ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements

John T Rennie
Institute of Financial Accountants
J T Rennie & Co
5 Buccleuch Street
Dumfries
DG1 2AT



Dated: 2/11/22

The Solway Firth Partnership
Statement of Financial Activities and Income & Expenditure Account
For the year ended 31 March 2022

	Notes	Unrestricted General Fund £	Restricted Fund £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	2	66,641	155,564	222,205	169,786
Other Trading Activities	3	25,811	-	25,811	13,997
Investments	4	20	-	20	26
Total Income		92,472	155,564	248,036	183,809
Expenditure on:					
Charitable Activities	5	53,310	128,625	181,935	106,105
Total Expenditure		53,310	128,625	181,935	106,105
Net Income/(expenditure)		39,162	26,939	66,101	77,704
Transfers between funds		4,199	(4,199)	-	-
Net Movement in funds		43,361	22,740	66,101	77,704
Reconciliation of funds:					
Total funds brought forward		80,991	7,022	88,013	10,309
Total funds carried forward		124,352	29,762	154,114	88,013

All income and expenditure derives from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**The Solway Firth Partnership
Balance Sheet
as at 31 March 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		972		1,380
Current assets					
Debtors	10	32,301		3,712	
Cash at bank and in hand		<u>222,582</u>		<u>203,366</u>	
		254,883		207,078	
Creditors: amounts falling due within one year	11	(101,741)		(120,445)	
Net current assets			<u>153,142</u>		<u>86,633</u>
Total assets less current liabilities			<u>154,114</u>		<u>88,013</u>
The funds of the charity					
Restricted funds	12		29,762		7,022
Unrestricted funds general fund	12		<u>124,352</u>		<u>80,991</u>
Total charity funds			<u>154,114</u>		<u>88,013</u>

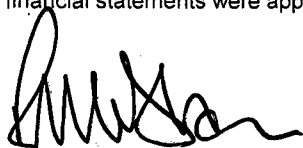
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 September 2022



Mr R H S Shaw
Trustee

Company Registration No: SC250012

The Solway Firth Partnership

Notes to the Financial Statements for year ended 31 March 2022

1 Accounting policies

Charity information

The Solway Firth Partnership is a private company limited by guarantee incorporated in Scotland. The registered office is Campbell House, The Crichton, Dumfries, DG1 4UQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, gross of discounts, VAT and other sales related taxes.

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure on charitable activities includes the costs of all projects undertaken to the further purpose of the charity together with the associated support and governance costs.

Allocation of expenditure

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

The Solway Firth Partnership

Notes to the Financial Statements for year ended 31 March 2022 (continued)

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment	15% on straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods and or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are present as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The Solway Firth Partnership
Notes to the Financial Statements for year ended 31 March 2022

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations and gifts	11,506	-	11,506	6
Grants	55,135	155,564	210,699	169,780
	<u>66,641</u>	<u>155,564</u>	<u>222,205</u>	<u>169,786</u>

Analysis of grants

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Marine Scotland	39,500	19,021	58,521	40,500
Marine Scotland - EMFF		28,479	28,479	38,150
RWE Renewables	8,000	-	8,000	8,000
Dumfries & Galloway Council	-	21,327	21,327	15,599
Carlisle City Council	750	-	750	750
Cumbria County Council	3,885	-	3,885	3,885
Allerdale Borough Council	1,000	20,747	21,747	1,000
Foundation Scotland	-	-	-	8,100
D&G LEADER	-	-	-	39,463
Heritage Lottery Fund	-	-	-	7,717
Marine Management Org - EMFF	-	-	-	4,977
The Crown Estate	-	25,000	25,000	-
Environment Agency	-	15,990	15,990	-
South of Scotland Enterprise	-	25,000	25,000	-
Natural England	2,000	-	2,000	-
Other	-	-	-	1,639
	<u>55,135</u>	<u>155,564</u>	<u>210,699</u>	<u>169,780</u>

3 Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Project management fees	25,811	-	25,811	13,997
	<u>25,811</u>	<u>-</u>	<u>25,811</u>	<u>13,997</u>

4 Income from investments

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bank interest	20	-	20	26
	<u>20</u>	<u>-</u>	<u>20</u>	<u>26</u>

The Solway Firth Partnership
Notes to the Financial Statements for year ended 31 March 2022

5 Analysis of expenditure

	2022	2021
	£	£
Charitable Activities		
Staff costs	97,762	78,891
Tidelines	6,151	2,186
Staff training	270	-
Travelling	1,332	71
Project costs	56,807	3,743
Cost of meetings	285	(116)
Depreciation	408	665
Telephone	752	832
Stationery & Postage	712	634
General insurance	750	748
IT support	2,749	3,271
Rent, rates, heat & light	12,929	13,252
Legal & professional	268	1,038
Accountancy	760	890
	<u>181,935</u>	<u>106,105</u>

6 Staff costs and numbers

Number of employees

The average number of employees during the year was:

2022	2021
Number	Number
5	5

Employment costs

	2022	2021
		£
Wages and salaries (including NIC)	73,984	58,333
Other pension costs	23,778	20,558
	<u>97,762</u>	<u>78,891</u>

There were no employees whose annual remuneration was £60,000 or more

The Solway Firth Partnership
Notes to the Financial Statements for year ended 31 March 2022

7 Pension commitments

The company paid pension contributions to some employees individual pension plans in the year. The pension cost charge represents such contributions payable in the year and this amounted to £23,778 (2021 - £20,558). As at the balance sheet date there was a balance of £812.74 still outstanding with respect to these pension contributions.

8 Trustees Remuneration and Related party transactions

There were no disclosable related party transactions during the year (2021 - none)

During the year £532.44 was paid to a Trustee for travel expenses and subsistence, an additional £81 was paid after the year end to Trustees for travel expenses relating to the March 2022 board meeting.

None of the trustees or anyone connected with them received any remuneration or benefits from the charity in the year.

Trustee liability insurance continued to be in place during the year.

9 Tangible fixed assets

	Piant and Equipment £
Cost	
At 1 April 2021	9,278
Additions	-
At 31 March 2022	<u>9,278</u>
Depreciation	
At 1 Aril 2021	7,898
Charge for the year	408
	<u>8,306</u>
Net book values	
At 31 March 2022	<u>972</u>
At 31 March 2021	<u>1,380</u>

10 Debtors: all recieveable within one year

	2022 £	2021 £
Trade Debtors	28,458	-
Prepayments and accrued income	3,843	3,712
	<u>32,301</u>	<u>3,712</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,169	416
Trade Creditors	173	3,494
Other Creditors	91,699	99,506
Accrials and deferred income	8,700	17,029
	<u>101,741</u>	<u>120,445</u>

The Solway Firth Partnership
Notes to the Financial Statements for year ended 31 March 2022

12 Analysis of charitable funds

	Balance 1.4.21 £	Income £	Expenditure £	Transfers £	Balance 31.03.22 £
Unrestricted funds					
General funds	80,991	92,472	(53,310)	4,199	124,352
	80,991	92,472	(53,310)	4,199	124,352
Restricted funds					
Coastal Footpaths	10,000	-	-	(10,000)	-
Rhins Online	8,100	1,995	(10,095)	-	-
SMILE Project	(12,048)	28,479	(10,462)	(5,969)	-
Marine Litter (SCRAPBook)	313	-	-	(313)	-
Galloway Glens Landscape Partnership Scheme	657	4,936	(6,109)	515	(1)
Rhins Coast Path	-	10,600	(16,210)	10,000	4,390
3C's - Championing Coastal Coordination	-	15,990	(14,540)	(1,450)	-
SCAOB Beach Guide	-	4,447	(4,243)	(204)	-
SCAMPP - Marine Natural Capital	-	50,000	(16,222)	-	33,778
MFS - Marine Litter	-	19,021	(40,501)	2,881	(18,599)
Marine Litter (Rotary - Making More of the Coast)	-	-	(268)	-	(268)
Revealing Solway Archaeology	-	5,800	-	-	5,800
Explore & Record the Rhins	-	3,796	(4,137)	341	-
Cumbria Fishing Faces	-	10,500	(5,838)	-	4,662
	7,022	155,564	(128,625)	(4,199)	29,762
Total funds	88,013	248,036	(181,935)	-	154,114

Analysis of net assets between funds

	General £	Restricted £	2022	2021 £
Fixed assets	972	-	972	1,380
Current assets/current liabilities	123,380	29,762	153,142	86,633
	124,352	29,762	154,114	88,013

The Solway Firth Partnership

Notes to the Financial Statements for year ended 31 March 2022

12 Restricted Funds

SMILE (Solway Marine Information Learning and Environment) Project

The £111,500 SMILE Project produced a 'State of the Solway' Review through stakeholder engagement / evidence gathering and a series of workshops / meetings. The Project, which was funded by the EMFF, was completed in July 2021.

Galloway Glens Landscape Partnership Scheme – Kirkcudbright Bay

This project aims to enhance connections between people and place by improving paths and gathering local heritage knowledge to develop informed access to Kirkcudbright Bay.

Rhins Coast Path

SFP continues to deliver the Rhins Coast Path Activity Programme. The project will be complete by September 2022. Outputs so far have included producing text for webpages and social media; producing a range of publications and flower exhibition for Logan Botanic Garden; running a geology event; and producing articles for Tidelines. The £10,000 allocated for **Coastal Footpaths** has been combined with this project to allow successful delivery of both projects.

Rhins Revealed Online Project

The Rhins Revealed Online Project, complementing the Rhins of Galloway Coast Path improvement works, was developed and successfully funded through the Kilgallioch Community Fund, administered by Foundation Scotland. The project produced a series of three online guides to help families discover the past and enabled 'digital exploration' of places that have been difficult to visit as well as resources for path users in the future.

Explore and Record the Rhins Project

Also Complementing the Rhins of Galloway Coast Path, SFP worked with South West Scotland Environmental Information Centre (SWSEIC) to produce a series of 4 spotter guides for the Rhins on rocky shore; seaside cliffs; sand dunes; shingle / sand beaches as downloadable pdfs; a new webpage on the SFP website - <https://www.solwayfirthpartnership.co.uk/community/explore-and-record-the-rhins>; run 2 online beginners training sessions on iRecord by SWSEIC; run a field recording day for volunteers by SWSEIC at the Mull of Galloway; hold a photo competition and submit over 700 new records to iRecord.

Solway Marine Litter Project

The Solway Marine Litter Project ran from July 2021 to March 2022, with funding from the Marine Fund Scotland. Outputs included removal of waste from the marine environment with volunteers; strengthening cooperation and working with commercial fishing; improving data collection and monitoring of marine litter in rural / inaccessible areas; and promoting and helping to expand the KIMO Fishing for Litter Initiative. The £313.40 from **Marine Litter (SCRAPBook)** was added to this project to help with match funding.

Solway Coast and Marine Pilot Project (SCAMPP) Development Work

SFP is working in partnership with Dumfries and Galloway Council (DGC) to carry out the development work on the Borderlands Marine Pilot Project, looking at the natural capital of the marine and coast. Funding for the development work has been provided by Crown Estate Scotland and South of Scotland Enterprise.

3Cs Marine Natural Capital Development in the Cumbrian Solway

SFP ran the Marine Natural Capital Development on the Cumbrian Solway Project funded by the Environment Agency's, 3Cs (Championing Coastal Coordination) Fund. The project, delivered by Cumbria Wildlife Trust, researched academic and practical actions relating to marine natural capital, identified knowledge gaps and opportunities for the Cumbrian Solway focusing on added value and innovation; provided supporting information for future potential marine natural capital work and provided a baseline assessment utilising existing data, identifying any data gaps and/or deficiencies in currently available data.

Making More of the Coast Project (Rotary Club funded)

SFP is working with the Devorgilla Rotary Club on a marine litter education project. Sea chests with resources and activities are available for schools in the region to allow teachers to teach more confidently on learning for sustainability.

Revealing Archaeology Across the Solway

The Expression of Interest to National Lottery Heritage Fund for the cross-border community archaeology project has been successful. SFP is now working on the Stage 1 application with the Solway Coast AONB and two archaeology partners, the SCAPE Trust and Grampus Heritage. The project aims to bring the coastal archaeology around the Solway Firth to life and engage with communities through a series of activities and events.

Fishing Faces Cumbria

SFP worked with Allerdale Borough Council and the Solway Coast AONB, funded by Allerdale Borough Council, to carry out a Fishing Faces Project on the Cumbrian Solway. The project publicised the range of 'fishing faces' in and around the Allerdale Coast, highlighting personal stories through video and photographs.

The Solway Cumbrian Coast Guide

The beach guide for the Cumbrian Solway which was originally produced in 2019 was reprinted with funding from Allerdale Borough Council.