

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Annual Report and Financial Statements for the year ended 31 March 2022

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular background.

Greater Merseyside Community
Accountancy Service

Mersey Gateway Environmental Trust

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by the Greater Merseyside Community Accountancy Service

Mersey Gateway Environmental Trust

Trustees' report

Introduction

Like many other organisations, Mersey Gateway Environmental Trust (MGET) still felt the impact of Covid-19 on our working arrangements and activities. Working from home (WFH) arrangements were still in place at the start of the year, slowly lifting throughout the summer. However, the year started with our Biodiversity Manager returning from her maternity leave in April 2021 to work 3.5 days a week.

In January 2022, our Chief Executive David Colbourne, left the Trust for pastures new. We wish David all the best with his new job and thank him for the contributions made to MGET. Andrea Drewitt, previously Biodiversity Manager, interviewed successfully for the Chief Executive role and took over from David in February 2022. In addition, we welcomed Stephanie Harrison as our Conservation Officer at the Trust.

Due to WFH arrangements and a slow return to office life, we were unable to host placement students during the year.

However, finances remained positive and MGET achieved its core aims for the year.

Activities

As in the previous years, MGET's core activity has been the continuation of the Environmental Services Contract with the environmental consultancy AECOM. This began with the opening of the Mersey Gateway bridge and includes:

- Aquatic ecological monitoring
- Surface water quality monitoring
- Hydrodynamic monitoring
- Terrestrial ecological monitoring

The Environmental Services Contract is the mainstay activity of the Trust, underpinning its charitable objective to monitor the environment of the estuary to contribute to a Living Laboratory.

AECOM have continued to deliver the activities as planned. Monthly phone-in meetings with the project team have continued to keep MGET staff informed of any changes or particular findings. The frequency continued to be at a reduced schedule, compared to the first years, as based on the findings there were no significant effects of the bridge structure associated with changes in the natural environment.

Due to the removal of the fish pass camera (see previous report), MGET made provisions to find alternative monitoring options. A PhD student developing a monitoring strategy for the Mersey based on eDNA started in October 2021. The fish pass camera equipment has gone to the Wyre Rivers Trust to monitor smelt on the Wyre.

MGET took the unique opportunity to monitor those areas of saltmarsh that were subject to construction activity, i.e. vegetation removal due to haul road. A two year transect monitoring scheme was established.

Governance of MGET

Cllr Judith Guthrie's appointment, representing Warrington Borough Council, ended in July 2021. A new appointment has been discussed with Warrington Borough Council.

Cllr James Hill was replaced by Cllr Stef Nelson in August 2021 to represent Halton Borough Council.

The Chief Exec role was filled full time during the period 1 April 21 – 31 January 2022. The role was taken over by the previous Biodiversity Manager on a 3.5 day/week basis. MGET was successful in recruiting a Conservation Officer, starting on 1 January 2022.

The Board of Trustees met regularly every quarter. The meetings were held online via Teams.

Living Laboratory

MGET continued to provide a platform for estuary/Mersey related research interests through the Biodiversity and Research Board, which continued to meet virtually twice a year. Due to new Covid-19 variants during the winter time, a meeting and planned conference had to be postponed into summer 2022. Instead a shorter and more focused workshop-style online meeting was arranged with the participants of the research board and interested stakeholders to discuss natural capital ideas for the estuary.

MGET continued to sponsor Lucy Dowdall's PhD at Liverpool John Moores University. Lucy started her third year in October 2021. She is investigating a Natural Capital approach in the Mersey Estuary and has been involved in stakeholder engagement with the Trust.

MGET welcomed a new PhD student from Salford University amongst the many who have used the Mersey estuary and MGET data. Jake Jackman started his PhD in October 2021 to investigate methods on how to monitor migratory fish in the Mersey estuary, using an eDNA approach.

MGET was invited to talk to 70 students of Manchester University (Environmental Planning) about the challenges of estuaries, covering both theory in classroom and providing on site experience.

Mersey Gateway Environmental Trust

Trustees' report continued

Stakeholders

MGET continued to be an active stakeholder in the Mersey Estuary over the reporting period through active engagement with the Lower Mersey Catchment Partnership, Mersey Estuary Conservation Group, MGET's Research Board and other individual stakeholders such as the Mersey Tidal Power Project, Universities, and landowners in the estuary. MGET retains its role in feeding into the programme concerns about adverse environmental impacts that arise from the O&M phase of the Mersey Gateway bridge.

Community Engagement

MGET has continued to use social media platforms to engage community interest. Since the start of our Conservation Officer the use of social media and consequently the engagement has seen an impressive improvement.

Projects

MGET was successful in receiving a grant from Halton Borough Council as part of the '5 ways to well-being' initiative, organised by Public Health England. MGET invited local primary schools from Widnes and Runcorn for a morning to enjoy the outdoors, learning new skills, for example recording wildlife, using the iNaturalist app. The project has seen its challenges, but was well received by the participating schools and the funder.

A common bird census at the Upper Moss Side area has been carried out in summer 21. The report details the potential for wildlife and collects ideas on how to engage in managing the site.

Achievements and performance

The actions of the Trust have continued to be guided by 4 key messages through a mixture of different ways including presentations, talks, site visits and social media activities.

Key message 1 – Protecting, managing, conserving and improving the local environment is central to the Mersey Gateway Project

MGET has continued its engagement with landowners to manage natural areas within the Mersey estuary, including its saltmarshes and 'the orchid site'. Working with, for example, Mersey Rivers Trust has provided stimulus to further discuss project and changes. MGET is also an active member of the Mersey Estuary Conservation Group. MGET has also been looking into how to incorporate micro plastic monitoring/research into its portfolio.

Key message 2 – The Mersey Gateway Environmental Trust is a unique and innovative approach to environmental management and research that will bring major benefits/improvements to the area (the Upper Mersey Estuary)

Examples of achieving this message:

MGET has continued to meet with the relevant stakeholders in the area. We have also continued our approach to invite and present to local groups, including universities to provide learning opportunities. It is expected that more talks can be held in person in the next year. The social media engagement has been improved in 2022.

Key message 3 – The Mersey Gateway Environmental Trust will be aiming to bring substantial new additional funding to the area

Examples of achieving this message:

The Trust has been investigating how it could contribute to the delivery of Biodiversity Net Gain in the area. This will become obligatory for developers from 2023 onwards and MGET can see its unique position in this.

MGET secured some funding for a 5 ways to well-being project with local primary schools.

MGET contributed to the success of the Championing Coastal Coordination project, led by the Mersey Rivers Trust.

Key message 4 – The Mersey Gateway Environmental Trust aim to develop the Upper Mersey Estuary into a 'Living Laboratory' available for future generations to enjoy, study and understand.

Supporting and contributing to research continues to be an important element of the Trust's work. The Biodiversity and Research Board have continued to show development and leadership under the chair of Dr David Parker. The research board and its wide variety of members support the development of a management plan for the Upper Mersey Estuary. A PhD student sponsored by MGET has started at Salford University to develop an eDNA monitoring project.

Mersey Gateway Environmental Trust

Trustees' report continued

Financial and Organisational Health forecast

MGET finances are healthy, but resources are declining. This was predictable as the Trust enters its last year of environmental monitoring that is tied to the planning conditions of the Mersey Gateway development.

The next, much scaled back, five year monitoring schedule is being prepared for tender and a January 2023 start date.

The economic activity of the Trust remained stable based on the previous year. Emerging from the post-pandemic state, the Trust is expected to be able to attract more funding for the coming years.

The Trust is expected to continue to mainly operate from home, with the slow return to face-to-face meetings.

Mersey Gateway Environmental Trust

Financial Review

The surplus of the charity for the year amounted to £22,188 (Deficit (£31,070) ~2021)

Reserves Policy

Details of the charity's reserves are shown in note 7a and show a figure of £23,984.

Risk Management

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to the satisfactory delivery of the environmental monitoring and management contract.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and 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 explained in the financial statements.

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with 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.

Approved by the Board on 9th November 2022 and signed on behalf of the directors by:

Elizabeth Newton
Director / Trustee

Reference and Administrative Details

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2022.

Name	Position	Dates
E.M. Newton	Chair	
Professor D. Norman		
S Bentley MBE		
D Inman		
P Oldfield		till 3 June 2022
Cllr Stefan Michael John Nelson		appointed 28 August 2021
D Boyer		appointed 2 August 2022

Method of appointment

The Directors of the company are also charity trustees for the purposes of charity law and have been duly appointed by the Nominating Authorities within the boroughs of Warrington and Halton. Under the MGET Articles, such nominated members are known as Directors. Members are registered as directors of the company under Company Law and are also registered as charity trustees with the Charity Commission.

The Trust is a company limited by Guarantee, registration no. 07379879 and comprises a mixture of appointed and nominated Trustees.

Additional Board members may be co-opted during the period. They must retire at the next AGM, though may stand for re-election. The current mix of Directors includes expertise from backgrounds in the public, private and voluntary sectors. In addition to their knowledge and interest in wildlife, Trustees bring managerial and organisational skills in policy, strategy and financial matters.

Registered address

Mersey Gateway Office
Forward Point
Tanhouse Lane
Widnes
WA8 0SL

Bankers

The Co-Operative Bank
Old Market
Warrington Old Market Place
Warrington
WA1 1QB

Governing document

The organisation is a company limited by guarantee, incorporated on 17th September 2010 in the name of Mersey Gateway Environmental Trust Company Number 07379879 and registered as a Charity on 1st November 2010 Charity number 1138743.

The organisation was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association.

Reference and Administrative Details

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Objects of the organisation

The Charity's objects are to promote for the benefit of the public the conservation protection and improvement of the physical and natural environment of the Upper Mersey Estuary and related areas and for the avoidance of doubt (and without prejudice to the generality of the above) shall include the following:

To promote saltmarsh management for nature conservation purposes, including grassland management by livestock grazing and cutting, pool and creek management and annual maintenance work

To assist in the implementation of the Mersey Gateway Biodiversity Management Plan including the monitoring of environmental data for aquatic ecology, surface water quality, hydrodynamics and terrestrial ecology.

To manage land as a local nature reserve

To advance the education of the public in the biodiversity of the Upper Mersey Estuary

To promote organise and encourage study and research for the advancement of knowledge of biodiversity in the Upper Mersey Estuary

To become a grant making body to other charitable organisations

Public Benefit:

In identifying and reviewing these priorities, aims and objectives, plus the supporting actions and activities for the year, we have been fully mindful of the guidance contained in the Charity Commission's general guidance on public benefit. We have aimed to ensure that all these planned actions and activities, agreed or noted by the Trustees/Directors at our regular Committee Meetings, are for public benefit.

Accountant

on behalf of:

Greater Merseyside Community Accountancy Service

St Marie's
Lugsdale Road
Widnes
WA8 6DB

Independent Examiner's report to the trustees of Mersey Gateway Environmental Trust

I report on the accounts of the charity for the year ended 31st March 2022 set out on pages 9 to 17

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- ☐ examine the accounts under section 145 of the 2011 Act;
- ☐ to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- ☐ state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. 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 you as 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

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

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

- ☐ to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- ☐ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
St Marie's
Lugsdale Road
Widnes
WA8 6DB

9th November 2022

Mersey Gateway Environmental Trust
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Income from donations	(4)	100	-	100	30,000
Income from charitable activities	(5)	-	341,719	341,719	306,761
Other incoming resources	(6)	-	-	-	-
Bank interest		-	-	-	-
Total incoming resources		<u>100</u>	<u>341,719</u>	<u>341,819</u>	<u>336,761</u>
Resources expended					
Charitable activities	(7)	<u>-</u>	<u>319,631</u>	<u>319,631</u>	<u>367,831</u>
Net incoming / (outgoing) resources		100	22,088	22,188	(31,070)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		100	22,088	22,188	(31,070)
Reconciliation of funds					
Total funds as at 01 April 2021		<u>23,884</u>	<u>146,279</u>	<u>170,163</u>	<u>201,233</u>
Total funds as at 31 March 2022	(7a)	<u>23,984</u>	<u>168,367</u>	<u>192,351</u>	<u>170,163</u>

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
Comparative figures for the previous year by fund type are shown in Note 12.
The Notes on pages 11 to 17 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Charity number 1138743

A Company limited by guarantee number 07379879

Balance sheet

as at 31 March 2022

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Current Assets				
Debtors and prepayments	(6) 161	-	161	3,855
Cash at bank and in hand	(7) 23,824	189,848	213,672	181,807
Total current assets	<u>23,984</u>	<u>189,848</u>	<u>213,833</u>	<u>185,663</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year)	(8) -	21,481	21,481	15,500
Total current liabilities	<u>-</u>	<u>21,481</u>	<u>21,481</u>	<u>15,500</u>
Net Assets	<u>23,984</u>	<u>168,367</u>	<u>192,351</u>	<u>170,163</u>
Funds of the charity				
Restricted Funds	-	168,367	168,367	146,279
Unrestricted funds	23,984	-	23,984	23,884
Total Funds	<u>23,984</u>	<u>168,367</u>	<u>192,351</u>	<u>170,163</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2022

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 11 to 17 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 9th November 2022 and signed on their behalf by:

Elizabeth Newton
Chair of Trustees

Mersey Gateway Environmental Trust
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2022

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Cash flows from operating activities:				
Net income/(expenditure) per SOFA	100	22,088	22,188	(31,070)
Investment income	-	-	-	-
(Increase)/decrease in debtors	(5) -	-	-	-
Increase/(decrease) in creditors	-	-	-	-
	<u>100</u>	<u>22,088</u>	<u>22,188</u>	<u>(31,070)</u>
Cash flows from investing activities				
Investment income	(6) -	-	-	-
Net increase/(decrease) in cash:	100	22,088	22,188	(31,070)
Total cash as at 01 April 2021	<u>23,884</u>	<u>146,279</u>	<u>170,163</u>	<u>201,233</u>
Total cash as at 31 March 2022	<u>23,984</u>	<u>168,367</u>	<u>192,351</u>	<u>170,163</u>

The notes on pages 11 to 17 form an integral part of these accounts.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2022

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
 - (a) The Charities Act 2011
 - (b) The Companies Act 2006
 - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
 - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. land management), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Mersey Gateway Environmental Trust

Notes to the accounts

for the year ended 31 March 2022

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) 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. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2022

4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	100	-	100	30,000
	<u>100</u>	<u>-</u>	<u>100</u>	<u>30,000</u>

5 Income from charitable activities

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Halton Borough Council	-	339,684	339,684	306,761
Halton Borough Council: 5 ways to wellbeing	-	2,035	2,035	-
	<u>-</u>	<u>341,719</u>	<u>341,719</u>	<u>306,761</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Other Incoming Resources	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Halton Borough Council are providing funding towards our Environmental Services Contract.
Also during the year Halton Borough Council provided funding from their 5 ways to wellbeing project.

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2022

7 **Expenditure of charitable activities**

	2022 Unrestricted funds	2022 Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
<u>Direct Costs</u>				
Conservation & Research	-	223,814	223,814	287,948
Salaries	-	79,714	79,714	67,024
Advertising & marketing	-	-	-	4,400
Travel	-	-	-	647
General Administration	-	489	489	-
Professional fees	-	3,500	3,500	3,226
Subscriptions & fees	-	2,047	2,047	10
Insurance	-	990	990	976
IT Software & consumables	-	8,764	8,764	3,317
Governance Costs	(8) -	313	313	283
Total resources expended	-	319,631	319,631	367,831

Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2022

7a Movements in funds

	As at 01/04/2021	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2022
	£	£	£	£	£
Unrestricted funds					
General funds	23,884	100	-	-	23,984
Restricted funds					
Halton Borough Council	146,279	341,719	319,631	-	168,367
	<u>146,279</u>	<u>341,719</u>	<u>319,631</u>	<u>-</u>	<u>168,367</u>
Total funds	<u>170,163</u>	<u>341,819</u>	<u>319,631</u>	<u>-</u>	<u>192,351</u>

8 Governance Costs

	2022	2021
	£	£
Independent Examiners' fee	300	270
Annual Return Fee	13	13
Trustee Meetings	-	-
	<u>313</u>	<u>283</u>

9 Debtors and prepayments

	£	£
Debtors	-	3,555
Prepayments	161	300
	<u>161</u>	<u>3,855</u>

10 Cash at bank and in hand

	£	£
Current Account	213,658	181,715
Cash in hand	14	93
	<u>213,672</u>	<u>181,807</u>

11 Creditors and accruals

	£	£
Creditors	10,755	15,500
Accruals	10,727	-
	<u>21,481</u>	<u>15,500</u>

12 Employees

	£	£
Wages and salaries	66,971	58,380
Employer's NI	2,699	2,428
Pension	6,614	6,216
	<u>76,285</u>	<u>67,024</u>

Number of employees

The average monthly number of employees during the year was:	Number	Number
	<u>2</u>	<u>2</u>

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

Key management of the charity received employee benefits (including pension contributions) totalling	<u>49,583</u>	<u>35,556</u>
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Mersey Gateway Environmental Trust
Notes to the accounts
for the year ended 31 March 2022

12 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2022	2021	2022	2021
	£	£	£	£
Income from:				
Income from donations	100	30,000	-	-
Income from charitable activities	-	-	341,719	306,761
Other incoming resources	-	-	-	-
Bank interest	-	-	-	-
Total incoming resources	100	30,000	341,719	306,761
Expenditure on:				
Charitable activities	-	-	319,631	367,831
Net incoming / (outgoing) resources	100	30,000	22,088	(61,070)
Transfers between funds	-	-	-	-
Net movement in funds	100	30,000	22,088	(61,070)
Reconciliation of funds				
Total funds as at 01 April 2021	23,884	(6,116)	146,279	207,349
Total funds as at 31 March 2022	(7a) 23,984	23,884	168,367	146,279