



Association for Coastal
Ecosystem Services

2024-25 Annual Report: The Association for Coastal Ecosystem Services (ACES) SC043978

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Contributing authors
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ACES

The Association for Coastal Ecosystem Services (ACES) coordinates community-run mangrove conservation and restoration projects. ACES is the coordinator for two Plan Vivo Foundation-certified mangrove projects in Kenya: Mikoko Pamoja in Gazi Bay and Vanga Blue Forest (VBF) in Vanga Bay. Both are located on the southern coast of Kenya. As of 2024, ACES have begun to develop new projects in The Gambia and a new, parallel project at the existing Vanga Blue Forest site.

Our projects create long-term incentives for mangrove protection and restoration, and fund poverty alleviation through community development activities and community participation and governance.

Mikoko Pamoja and Vanga Blue Forest collectively protect and restore over 570ha of mangrove forests. They protect natural forest from cutting and degradation, allowing the trees to grow and the forest to return to health. They also aim to plant mangrove trees in areas where the forest has been removed. Mangroves are amongst the most powerful of all natural sinks for carbon. Both Mikoko Pamoja and Vanga Blue Forest are accredited by the Plan Vivo Foundation for the sale of carbon credits generated by these forest protection and plantation activities. All income earned is used to run the mangrove projects and to invest in local development projects determined by communities who live alongside the mangrove forests.

ACES was established in 2013 to support a sustainable source of funding for Mikoko Pamoja Community Organisation (MPCO). It acts as Project Coordinator for both Mikoko Pamoja and Vanga Blue Forest projects, selling carbon credits generated by forest protection and restoration. This income is supplemented by private donations and grant funding.

Current trustees as of 31/03/2025:

- [REDACTED] (Chair)
- [REDACTED]
- [REDACTED] (Secretary)
- [REDACTED] (Treasurer)
- [REDACTED]
- [REDACTED]

Governing document

The charity is controlled by its governing document, a Trustee deed and constitutes a Scottish Charitable Incorporated Organisation.

Trustee recruitment and appointment policy

The Constitution outlines the process by which Trustees may be recruited to the Board (clauses 13-16). This process allows any individual to nominate themselves as a Board member and for this nomination to be duly considered by the Board in due course.

In accordance with the Constitution, all Trustees must retire from office at the Annual General Meeting, but will be deemed to have been re-elected unless (a) the Trustee informs the Board that they do not wish to stand again; (b) the Trustee was not re-elected during an election process at the AGM, or (c) a resolution (28.5, 28.6, 28.7 or 28.8) to remove the Trustee was put to the AGM and carried out.

1. Governance

Meetings

Three formal board meetings took place in August 2024, December 2024, and March 2025. The December 2024 meeting encompassed the AGM for the financial year.

Trustees

There was no change to Trustees in the 2024-2025 period.

[REDACTED], [REDACTED]
[REDACTED] remained as Trustees as of 31st March 2024.

2. Operations

Staffing

ACES recruited a third staff member, [REDACTED], as full-time Project Officer in May 2024. This position is funded by the Ocean Risk and Resilience (ORRAA) project (80%) with top-up from [REDACTED] Philanthropy (20%), dedicated to the seagrass biodiversity project in Kenya.

Our Director, [REDACTED], took maternity leave from May 2024 to December 2024 and returned in January 2025 on 0.8 FTE. [REDACTED] acted as Interim Director during this period and in recognition of the value that she brought to ACES during this time, was promoted to Assistant Director on [REDACTED] return. This position supports the Director with targeted core responsibilities.

This brings the staffing total to 3 staff working at 2.8 FTE.

Projects & activities

ACES continued to act as Project Coordinator for both the Mikoko Pamoja and Vanga Blue Forest projects, which involves: managing the projects' certification; trading credits on their behalf; providing technical and project management support; line managing local coordinators, employed by the community projects; and promoting the projects internationally.

ACES continued to work with VBF on the development of a seagrass biodiversity project in Vanga Bay. This work is co-funded by Ocean Risk and Resilience Action Alliance (ORRAA) (held by ACES) and Dona Bertarelli Philanthropy (held by Edinburgh Napier University with ACES as a delivery partner), and is expected to continue in development until 2026. This is a pioneering project; the first biodiversity projects are currently going through the development pipeline and this is one of the few marine biodiversity projects under development.

ACES continued to work with Sankandi Youth Development Association (SYDA), a community group in The Gambia, to develop a mangrove restoration project in Sankandi, leading SYDA through the PV Climate certification process.

3. Project highlights

3.1 Mikoko Pamoja

Mikoko Pamoja was led by [REDACTED] as Project Coordinator. [REDACTED] was born and raised in Gazi and so has followed the project since its inception, and this inspired him to study Marine and Coastal Resources before returning to Gazi to lead the Mikoko Pamoja project.

Full project activities can be found in the [Mikoko Pamoja 2024 Annual report to Plan Vivo](#) (section A). Highlights include:

- 5 graduates completing the 'Forest Scholars' programme, which equips local young people with forest conservation and science skills, run jointly with Vanga Blue Forest;
- [REDACTED] attended the High Integrity Blue Carbon Market Technical Workshop in Jakarta, Indonesia, to share learnings from Mikoko Pamoja as a recognised high-integrity project;
- Mikoko Pamoja hosted the EU delegation to the Second Edition of Blue Invest Africa forum held in Diani, Kenya;
- Community development projects included the Gazi Primary School Water Tower (the construction of a new water tower at the Gazi Primary School to ensure consistent access to safe drinking water for students and staff); a Madrassa (Islamic School) Renovation to provide a conducive environment for learning thereby enriching the community's educational landscape; and a continuation of the Water Project, building on the success of last year's water project.

3.2 Vanga Blue Forest

Mwanarusi Mwafrika was replaced by Meali Mohamed as Project Coordinator. Hamadi Tsuni continues to support this position as Assistant Coordinator.

Full project activities can be found in the [Vanga Blue Forest 2024 Annual report to Plan Vivo](#). Highlights include:

- 5 graduates completing the 'Forest Scholars' programme, which equips local young people with forest conservation and science skills, run jointly with Mikoko Pamoja;
- Community development projects completed included Madrasa (Islamic school) classroom renovations and delivery of medical equipment to the hospital in Vanga.
- The ACES team, along with a representative of Dona Bertarelli Philanthropy, visited in November 2024 to work with the team in the development of Vanga Seagrass Project.

3.3 Nnaa Saama Mankolou

The Nnaa Saama Mankolou ('mangroves for our future') project in The Gambia continues to be developed under the PV Climate standard. Certification is expected by the end of 2026.

3.3 Vanga Seagrass Project

The Vanga Seagrass project continues to be developed under the PV Nature standard; Plan Vivo's standard for accredited biodiversity projects. Certification is expected in the first half of 2026.

Financial report

Receipts and payments

	2024-25	2023-24
	£	£
RECEIPTS		
Grants received	£26,629.30	£74,324.46
Donations received	£11,163.63	£22,038.15
Carbon credit sales	£195,964.03	£55,147.56
Interest	£1,963.72	£523.92
Misc income	£1,673.43	£7,484.47
Total Receipts	£237,394.11	£159,518.56
PAYMENTS		
<i>Governance costs</i>		
Trustees T&S	£273.80	£10.10
Governance costs	£409.31	£420.00
<i>Payments for charitable activities:</i>		
Project expenditure	£104,293.83	£77,075.90
Project advertising and promotion	£212.62	£4,399.21
Project contractor and consultancy fees	£8,349.64	£0.00
ACES salaries	£74,102.02	£32,722.26
NI & PAYE	£6,398.27	£9,497.89
Pension	£4,278.22	£2,403.85
Employed staff T&S	£5,907.48	£875.98
Contractor and consultancy	£835.00	£2,254.00
General overheads	£548.09	£615.70
Training	£477.43	£0.00
Insurance	£675.92	£0.00
Website and email	£250.65	£248.24
Project admin costs	£3,581.06	£3,017.60
Accounting	£1,200.00	£1,200.00
Equipment	£942.20	£299.98
Publishing, advertising and leaflets	£0.00	£149.00
Miscellaneous expenditure	£39.75	£3,934.65
Total Payments	£212,775.29	£139,124.36
(Deficit)/Surplus for the Year	£24,618.82	£20,394.20

Statement of balances

THE ASSOCIATION FOR COASTAL ECOSYSTEM SERVICES BALANCE SHEET 31 MARCH 2025			
		Opening balance at 1 April 2024	Closing balance at 31 March 2025
Assets			
Current assets			
Cash in bank	<i>General (unrestricted)</i>	£116,346	£94,130.98
	<i>Mikoko Pamoja (general)</i>	£5,884	£39,870.41
	<i>Mikoko Pamoja (verification/contingency)</i>	£9,000	£10,000
	<i>Vanga Blue Forest (general)</i>	£7,037	£80,406.77
	<i>Vanga Blue Forest (verification/contingency)</i>	£18,000	£20,000
	<i>Seagrass LMMA</i>	£5,690	£1,578.85
	<i>Period poverty</i>	£1,571	£1,708.90
	<i>Ledunfly Philanthropy (/Dona Bertarelli Philanthropy) grant</i>	-£6,381	-£24,570.72
	<i>Ocean Risk and Resilience Action Alliance grant</i>	£60,001	£18,640.43
Liabilities			
Payroll		£79,299	£73,069
Accounts Payable		£8,064	£8,064
CASH IN BANK			
Opening balance at 1 April 2024		£217,146.80	
Surplus for year		£24,618.82	
Closing balance at 31 March 2025		£241,765.62	

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ASSOCIATION FOR COASTAL ECOSYSTEM SERVICES (ACES)

I report on the accounts for the year ended 31 March 2025 set out on pages four to five.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

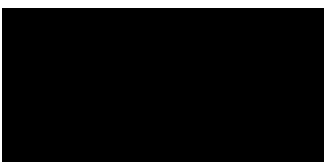
Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements:

- (1) to ensure that proper accounting records are kept with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and to prepare accounts which accord with the accounting records and to comply with Regulation 9 of the 2006 Accounts Regulations have not been met
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



The Institute of Chartered Accountants of Scotland

18/12/2025

Approval by the Chairperson and Treasurer

[Redacted]

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[Redacted]

Chair

Date 18th December 2025
.....

[Redacted]

.....
[Redacted]

Treasurer

Date 18/12/2025
.....