

APPENDIX 1



Scottish Charity Regulator
Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	20	May	2025	To	31	May	2026

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Coastal Communities Network SCIO	
SC 054259	
2nd Floor, Thorn House	
5 Rose Street	
Edinburgh	
	Postcode EH2 2PR

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Wendy Murray	Chair		East Haven Together
2	Áine Purcell-Milton	Secretary		COAST
3	John Aitchison		From 10/07/2025	Friends of the Sound
4	Alan Munro			Young Sea Changers
5	Rebecca Plant	Treasurer		Fauna & Flora
6				
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15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

The Trustees who have served through CCN's first year (25/26) are:
 Wendy Murray, East Haven Together, Chair
 Áine Purcell-Milton, COAST
 John Aitchison, Friends of the Sound of Jura
 Alan Munro, Young Sea Changers Scotland
 Rebecca Plant, Fauna & Flora, Treasurer

Objectives and activities

Charitable purposes

The organisation's purposes are:
 a) The advancement of environmental protection by supporting local action to protect & restore marine and coastal biodiversity.
 b) The advancement of citizenship and community development by building capacity for community participation and leadership in marine

Summary of the main activities in relation to these objects

See appendix 1

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Achievements and performance

Summary of the main achievements of the charity during the financial period

- Members upskilled and better informed on various topics, including insuring their activities, advocacy, consultations and legislation, and addressing sewage pollution.
- Developed an alternative structure of decision-making and communicating within the network to better fit with our new charitable status.
- Input to several policy development processes, including on the Coastal and Marine Restoration Plan, the Soil Association review of organic salmon classifications, and through Scottish Government forums such as the inshore Fisheries Management Advisory Council and Marine Litter Strategy Steering Group.
- Shared our advocacy priorities with the main Scottish political parties.
- Collaborated to bring together seagrass practitioners of various backgrounds (eg. academic, industry, community groups, eNGO) for discussions and skill-sharing.
- Collaboratively collected data on marine litter to aid information sharing amongst members.
- Highlighted CCN members' work and priorities in various fora, such as with funders and environmental organisations.
- CCN's Environmental Standards Scotland (ESS) case on wrasse fishing investigation found that the Marine Directorate had not fulfilled its duties to carry out the proper assessments

Financial review

Brief statement of the charity's policy on reserves

The board members will consider the level of reserves that is prudent for CCN to have when agreeing the annual budget. Consideration will be given to future strategy, potential redundancy liabilities, and any other significant factors that should be taken into account were CCN to close or move to new premises. The specific reserves policy including any designation of reserves for specific purposes will be agreed by board members on an annual basis.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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Other optional information

Main activities in relation to the charitable purposes:

a) The advancement of environmental protection by supporting local action to protect & restore marine and coastal biodiversity.

Launched the Scottish Seagrass Collaborative in October with Project Seagrass and Fauna & Flora, with 55 participants attending the launch meeting and more signing up to be part of the collaborative. Our first set of two meetings in January also went well, focusing on monitoring of seagrass beds.

Held a meeting on sewage pollution in November, in response to this being brought up as an issue for several groups and a few groups campaigning on it. Also connected with the Environmental Rights Centre for Scotland on this, who recently launched a campaign on sewage pollution.

Environmental Standards Scotland (ESS) case on wrasse fishing in SACs was closed. We brought this case to ESS in 2024, and the investigation found that the Marine Directorate had not fulfilled its duties to carry out the proper assessments to allow wrasse fishing in Special Areas of Conservation.

CCN members with interest in marine litter are collaboratively collecting data, including on historic eroding coastal landfill sites and organisations who accept marine litter for recycling. This is with the aim of connecting trends in marine litter across Scotland and reducing the amount of marine litter going to landfill.

Shared occasional 'Friends of CCN bulletins' to our Friends network as a way to highlight and gain support for the work of CCN and its membership, and link with opportunities that external organisations have.

Continued support to engage new and existing members in all CCN activities to connect with one another on their shared interests.

Facilitated CCN forums to meet and discuss shared issues and interests within aquaculture, marine restoration, marine litter and inshore reform

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	Wendy Murray	Rebecca Plant
Position (e.g. Chair)	Chair	Treasurer
Date	18th June 2026	18th June 2026

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	20	May	2025		31	May	2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	400				400 -	0
Legacies					-	0
Grants		11,784			11,784 -	0
Receipts from fundraising activities					-	0
Gross trading receipts	1050				1050 -	0
Income from investments other than land and buildings					-	0
Rents from land & buildings					-	0
Gross receipts from other charitable activities					-	0
					-	
A1 Sub total	1450 -	11,784 -	0 -	0 -	13,234 -	0 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	0 -	0 -	0 -	0 -	0 -	0 -
Total receipts	1450 -	11,784 -	0 -	0 -	13,234 -	0 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		1492			1492 -	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	0 -	0 -	0 -	0 -	1492 -	0 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	0 -	0 -	0 -	0 -	0 -	0 -
Total payments	0 -	1492 -	0 -	0 -	1492 -	0 -
Net receipts / (payments)	1450 -	10292 -	0 -	0 -	11,742 -	0 -
A5 Transfers to / (from) funds	0	0	0	0	0 -	0
Surplus / (deficit) for year	1450 -	10292 -	0 -	0 -	11,742 -	0 -

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	0	0	0	0	0 -	0
	Surplus / (deficit) shown on receipts and payments account	1450	10,292	0	0	11,742	0
						-	
						-	
	Cash and bank balances at end of year	1450 -	10,292-	0 -	0 -	11,742	0 -
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	0 -	0 -

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	0 -	0 -	0 -

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	0 -	0 -

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	0 -	0 -

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

	Rebecca Plant	18th Jun
	Wendy Murray	18th Jun

* Please note - OSCR will accept digital or typed signatures

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Fauna & Flora Community Support Fund grant:
Coastal Communities Network essential running costs for their first fully independent year, enabling leverage of donor funds.

Protected Areas Foundation Community MPA grants:
Local coastal and marine groups across Scotland coming together to share knowledge, support each other's efforts in caring for protected areas, and build a strong national voice for community-led marine management.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			0

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General	400	0	0	0	400 -	0
					-	0
					-	
Total	400 -	-	-	-	400 -	0 -

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Protected Areas Foundation	0	3,969	3969 -	0
Fauna & Flora	0	3,000	3000 -	0
Inspiring Scotland Changing Lives	0	4815	4815 -	0
			-	
Total	0 -	11,784-	11,784-	0 -

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3 Gross receipts from other charitable activities

[illegible]

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Payments relating directly to capital expenditure		1492			1492 -	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	0 -	1492 -	0 -	0 -	0 -	1492 -

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
General						
Receipts						
Donations	400				400 -	0
Legacies					-	0
Grants					-	0
Receipts from fundraising activities					-	0
Gross trading receipts	1050				1050 -	0
buildings					-	0
Rents from land & buildings					-	0
Gross receipts from other charitable activities					-	0
Sub total	1450 -	-	-	-	1450 -	0 -
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	0 -	0 -	0 -	0 -	0 -	0 -
Total receipts	1450 -	0 -	0 -	0 -	1450 -	0 -
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	0 -	0 -	0 -	0 -	0 -	0 -
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	0 -	0 -	0 -	0 -	0 -	0 -
Total payments	0 -	0 -	0 -	0 -	0 -	0 -
Net receipts / (payments)	1450 -	0 -	0 -	0 -	1450	0 -
Transfers to / (from) funds	0	0	0	0	0 -	0
Surplus / (deficit) for year	1450 -	0 -	0 -	0 -	1450	0 -

Nature and purpose of funds

Donations for use by the SCIO towards the charitable purposes.
 Small piece of consultancy work (3 days) by CCN (via Esmee Fairbairn Foundation)

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	PAF	Fauna & Flora	Inspirin g Scottlan			
Receipts						
Donations					-	0
Legacies					-	0
Grants	3,969	3000	4815		11,784	0
Receipts from fundraising activities					-	0
Gross trading receipts					-	0
Income from investments other than land and buildings					-	0
Rents from land & buildings					-	0
Gross receipts from other charitable activities					-	0
Sub total	3969	3000	4815		11,784	0
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	0	0	0	0	0	0
Total receipts	3969	3000	4815	0	11,784	0
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	894	0	598		1492	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	894	0	598	0	1492	0
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	0	0	0	0	0	0
Total payments	894	0	598	0	1492	0
Net receipts / (payments)	3075	3000	4217	0	10292	0
Transfers to / (from) funds	0	0	0	0	0	0
Surplus / (deficit) for year	3075	3000	4217	0	10,292	0

Nature and purpose of funds

Fauna & Flora Community Support Fund grant:
 Coastal Communities Network essential running costs for their first fully independent year, enabling leverage of donor funds.
 Protected Areas Foundation Community MPA grants:

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		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name	Coastal Communities Network SCIO						
	Registered charity number	SC 054259						
	On the accounts of the charity for the period	Period start date			to	Period end date		
		Day	Month	Year		Day	Month	Year
		20	May	2025		31	May	2026
Set out on pages							(remember to include the page numbers of additional sheets)	
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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 accounts.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] 1. which gives me reasonable cause to believe that in any material respect the requirements: - to keep accounting records in accordance 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 comply with Regulation 9 of the 2006 Accounts Regulations 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.							
Signed**:					Date:	8/9/26		
Name:	JEAN AINSLEY							
Relevant professional qualification(s) or body (if any):	CHARTERED ACCOUNTANT							
Address:	21 ARGYLE SQUARE GLASGOW PA34 4AT							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**