COMPANY REGISTRATION NUMBER: SC175839
CHARITY REGISTRATION NUMBER: SC027467

Forth Estuary Forum

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

18 North Street, Glenrothes, Fife KY7 5NA 01592 610388
8 Mitchell Street, Leven, Fife KY8 4HJ 01333 425250
www.patersonboyd.com

PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

Forth Estuary Forum

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

Forth Estuary Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Reference and administrative details

Registered charity name	Forth Estuary Forum
Charity registration number	SC027467
Company registration number	SC175839
Principal office and registered office	Level 5 9 Haymarket Square Edinburgh EH3 8RY
The trustees	
	I Angus D J McGlashan I M Rennick
Independent examiner	Craig Wallace B.Acc (Hons), F.C.C.A.

Structure, governance and management

The company is governed by its Memorandum and Articles of Association. The Trustees, Management Group and Office Bearers of the Forum are appointed in accordance with the terms and conditions as detailed in the Memorandum and Articles of Association. Nominations of persons to become Directors, members of the Management Group and Office Bearers are proposed and seconded by members of the Forum at the Annual General Meeting. Persons are elected for a period of three years after which they are eligible for re-election every three years.

The company is limited by guarantee, limited to £1 per member. The company is non-profit making and is a registered charity (Charity Number SC027467).

Governance

The Trustees are responsible for setting the strategic direction of the Forum and agreeing the business plan prepared by Forum staff. They give their time voluntarily and receive no payment, compensation or personal benefit. The Trustees monitor the Forum's financial position, budget and other resources. The Forum has a contingency plan which allocates costs and outlines steps to be taken in the event that the Forum has to cease operating.

The Trustees shared the responsibilities of Forum Chair throughout the year, pending recruitment of new members to the board. Meetings were held in September (twice), October, November and December 2025, and February 2026. The Trustees also met in May, June and July 2025 and February and March 2026 to consider staffing, financial and governance issues.

The current trustees have all served on the board for some time and have indicated their intent to stand down when new trustees are recruited. As is the case with other charity and voluntary organisations, the Forum has found it difficult to attract new trustees. This has been particularly difficult this year given the staffing and financial issues covered elsewhere in this report. Attempts at identifying and recruiting new trustees will continue in 2026/2027.

Reserves policy

It is the policy of the Forum to maintain unrestricted funds, which are the free reserves of the company, at a level sufficient to sustain current expenditure without creating a deficit. The level of reserves deemed to be appropriate is reviewed from time to time with the aim of providing sufficient funds to cover several months of running costs and potential one-off costs incurred if the Forum was to wind up. It also provides a contingency sum to cover office rental costs for twelve months should the current arrangement, where fully serviced office accommodation is provided free as an in-kind contribution by one of the partners, come to an end. The contingency sum required for these purposes, previously set at £30,000, was under review by trustees at the year end.
Unrestricted funds were £21,191 at the year end.

Risk Management

The Trustees assessed the major risks to which the Forum is exposed at their meetings throughout the year, in particular those related to the operations and finances of the Forum.

Structure, governance and management *(continued)*

In the latter part of the 2024/25 financial year, trustees had identified the need to address risks associated with the Forum's worsening financial position and reduction in income. This had led to a redundancy consultation being initiated for the Executive Director post in March 2025. This consultation concluded in August 2025 and, following a notice period, the postholder left the organisation in October 2025.

Combined with other measures taken to reduce expenditure, this has ensured that the Forum remains a going concern pending the outcome of discussions with our principal funder, Marine Directorate, and members over options for the future.

Recruitment and appointment of management committee
The Forum, in addition to the Directors, has a Management Group, whose role shall be to identify issues related to the objects of the Forum and establish groups (Topic Groups or Sub-groups) to assess those issues, share information amongst member organisations and provide advice to the Directors and the Forum. The Management Group shall consist of not less than two and not more than 18 persons or such other number as may from time to time be determined by the Forum in general meeting. The Management Group had 6 members during the year and met in October 2025.

Fixed assets policy
The Directors have agreed that only assets costing or valued at £500 or greater will be capitalised as fixed assets of the Forum and depreciated accordingly over their useful economic life. Any assets below £500 will usually be expensed to the appropriate heading within the charitable costs of the Forum. Equipment purchased using the short term project grants are not capitalised.

Objectives and activities

The objects for which the Forum is established are for the benefit of the local communities living and working within the area of the tidal waters of the Forth (whether River, Estuary or Firth) and the public generally to advance the education of those local communities in particular and the public as a whole in the wise and sustainable use and conservation of the coastal, environmental and natural heritage of the Forth, and (where it has an impact on the foregoing) the land surrounding the Forth (called the "the Principal Objective"); and (but without prejudice to the foregoing generality) to:-

- Observe common principles of operation laid down by the Forum from time to time in order to obtain and sustain the commitment of parties interested in pursuing the Principal Objective;
- Improve the communication and exchange of information relating to the Principal Objective by bringing together representatives or organisations with an interest in the Principal Objective;
- Develop, maintain and implement a management strategy (or management recommendations) that will identify and assess issues and opportunities and reconcile any problems in the achievement of the Principal Objective;
- Collect and disseminate information on all matters relevant to the work of the Forum in relation to the Principal Objective or any of the other objects of the company;

Objectives and activities ***(continued)***

- Encourage joint initiatives amongst the members of the Forum in respect of the Principal Objective;
- Promote environmental education opportunities to extend awareness and understanding of issues related to the Principal Objective;
- Monitor and review progress of work initiated by the Forum in furtherance of its objects; and
- Create links with national and international estuarine groups to promote the Principal Objective and good practice and integrated action generally.

In furtherance of these objects, the Forum has the following powers, namely:-

- to carry on the business or activity of a holding company in all its branches, to co-ordinate the policy and administration of any companies or undertakings in which the Forum is a member or participant of which are controlled by or associated with the Forum in any matter, to assist financially, subsidise or enter into subvention agreements with any such companies or undertakings and to provide for them administrative executive secretarial banking and accountancy services or staff office accommodation or social welfare services and facilities and to act as secretaries, directors, registrars and agents thereof and to do anything which will or may promote the efficiency and profitability of the businesses or the efficiency of the activities carried on by any such companies or undertakings;
- to borrow or raise or secure money for the purpose of the Forum in such manner and on such terms as to security and otherwise as the directors may think fit and to redeem, purchase or pay-off such securities;
- to enter into any partnership, arrangement for sharing of profits, union of interests, reciprocal concessions or co-operation with any persons, companies or societies carrying on or about to carry on any business which the Forum is authorised to carry on or any business or transactions capable of being conducted as to directly or indirectly benefit the Forum and the furtherance or attainment of any of its objects;
- to undertake any research or survey as a charitable activity which directly or indirectly promotes any of the objects of the Forum.

Achievements and performance

The Forum's business plan is organised around four themes:

Integrated Coastal Zone Management
Integrated Coastal Zone Management (ICZM) is a dynamic, multidisciplinary and iterative process to promote sustainable management of coastal zones. It covers the full cycle of information collection, planning, decision-making, management and monitoring of implementation. It is important since it seeks, over the long-term, to balance environmental, economic, social, cultural and recreational objectives, all within limits set by the natural environment. The Forum's role in ICZM is to bring together all those with an interest in the development and use of the coast and inshore marine area, to work towards a balance between economic growth, environmental protection and social wellbeing, through good planning, management and communication.

Regional Marine Planning
Regional Marine Planning (RMP) is similar in a number of ways to town and country planning on land; both consider how the environment is used by people and the impacts of economic growth and development. Marine plans are statutory and aim to manage marine and coastal resources effectively and sustainably for the economic, social and environmental needs of an area. It is important since it involves public, shipping, fisheries, defence, transport, conservation, recreation, local authority and central government interests in creating well-coordinated policies and plans which meet the desired outcomes for the area.

Public awareness and participation
Our role in public awareness and participation includes running targeted workshops, advising local groups who to contact, listening to what people have to say; and identifying and influencing the influencers.

Organisation sustainability
We aim to sustain the long term future of the Forth Estuary Forum through its ability to deliver outcomes and impact while balancing income with expenditure and retaining staff, wide and diverse membership of coastal stakeholder organisations and interested individuals, the Management Group and the board of directors/trustees.

Two factors have had a major bearing on the Forum's ability to deliver on these themes during the year:

- A lack of income from our traditional sources: grant aid from the Scottish Government's Marine Directorate, membership subscriptions and project overheads; and
- The redundancy consultation which trustees initiated in 2024-25 for the post of Executive Director. This concluded during the year, with the Executive Director leaving the organisation in October.

While some work on the other 3 themes continued during the year, the priority for trustees, therefore, was to focus on the Organisational Sustainability theme - ensuring that the Forum remained a going concern while consulting members and our principal funder (Marine Directorate) about options for the future (see plans for future periods).

Financial review

The Forum reported a deficit for the year ended 31 March 2026 of £45,885 (2025 £31,306).

The trustees are satisfied that the action taken to reduce costs during the year to 31 March 2026 as detailed in the statement of financial activities has enabled the Forum to continue as a going concern while future options are explored.

Total funds at the year ended 31 March 2026 were £21,191 (2025 : £67,076) as shown on the statement of financial position as at 31 March 2026.

Forum Staff
Forum Executive Director Barry Shafe (until 13 October 2025).

Membership
The list of members was updated during the year, with the Forum having 14 members at year end. As the Forum was not in a position to deliver a full range of services to members for the reasons set out elsewhere in this report, membership subscriptions were not collected.

Funding
The Forum's fully-serviced office accommodation at Baltic House, Central Dock Road, Grangemouth, FK3 8TY continued to be generously provided as an 'in kind' donation by Forth Ports Limited.

Otherwise, the Forum's core income has traditionally come from grant aid provided by the Scottish Government's Marine Directorate, from membership subscriptions and from project overheads. Regrettably, during the year, income from these sources was close to nil.

Management Group
The Management Group provides valuable guidance on the role and direction of the Forum, advice on projects and an opportunity for members to share information on coastal and marine issues.

Plans for future periods

There is a complex landscape of multiple overlapping initiatives around the Firth of Forth involving public, private, voluntary and social interests. As an independent and impartial organisation, the Forum has played, and can potentially continue to play in the future, an important role in helping to encourage the sharing of information and knowledge, and therefore achieving better co-ordination of, and collaborative working on, future changes. We know that this is what is valued most by our members and intend to focus on this going forward.

Accordingly, at year end, we were:

- Discussing with Marine Directorate the possibility of grant-aid to fund a programme of activities in 2026-27;
- Exploring with our sister organisation, the Tay Estuary Forum (TEF), the synergies and efficiencies there may be in working more closely together. This may lead to TEF undertaking some activities on our behalf during 2026-27;
- Engaging with our Management Group on priorities for the work programme in 2026-27; and
- Exploring whether the current structure, whereby the Forum is both a charity and company limited by guarantee, remains the appropriate one for an organisation of our size or whether we should transition to an alternative model.

The outcome of these discussions will determine whether the Forum has a sustainable future.

Trustees' responsibilities statement

The trustees (who are also the directors of Forth Estuary Forum for the purposes of company law) are responsible for the preparation of the Trustees Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Forum to prepare financial statements for each financial 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 charitable company for that period.

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 applicable Charities SORP;
- make judgements and accounting 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 accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 July 2026 and signed on behalf of the board of trustees by:

I M Rennick
Director

Forth Estuary Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Forth Estuary Forum

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Forth Estuary Forum ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Forth Estuary Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Forth Estuary Forum *(continued)*

Year ended 31 March 2026

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

Craig Wallace B.Acc (Hons), F.C.C.A.
Independent Examiner

18 North Street
Glenrothes
Fife
Scotland
KY7 5NA

Date: 24 July 2026

Forth Estuary Forum

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 **Total funds** £	2025 Total funds £
Income and endowments				
Donations and legacies	**5**	14,400	14,400	13,791
Charitable activities	**6**	10	10	45,910
Investment income	**7**	148	148	1,049
Total income		14,558	14,558	60,750
Expenditure				
Expenditure on charitable activities	**8,9**	60,443	60,443	92,056
Total expenditure		60,443	60,443	92,056
Net expenditure and net movement in funds		(45,885)	(45,885)	(31,306)
Reconciliation of funds				
Total funds brought forward		67,076	67,076	98,382
Total funds carried forward		21,191	21,191	67,076

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 18 form part of these financial statements.

Forth Estuary Forum

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	**2026** £	£	2025 £
Current assets				
Debtors	**14**	360		370
Cash at bank and in hand		24,504		70,040
		24,864		70,410
Creditors: amounts falling due within one year	**15**	3,673		3,334
Net current assets			21,191	67,076
Total assets less current liabilities			21,191	67,076
Net assets			21,191	67,076
Funds of the charity				
Unrestricted funds			21,191	67,076
Total charity funds	**17**		21,191	67,076

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24 July 2026, and are signed on behalf of the board by:

I M Rennick
Director

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Level 5, 9 Haymarket Square, Edinburgh, EH3 8RY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity’s ability to continue.

Disclosure exemptions

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies ***(continued)***

Fund accounting

Funds held by the charity are either:-

Unrestricted funds - these are funds that can be used in accordance with the charitable objects at the discretion of the directors.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Incoming resources

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred and attributed directly to grant earning income as disclosed in the Statement of Financial Activities. Expenditure includes attributable VAT which cannot be recovered as the charity is not VAT registered. All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

3. Accounting policies *(continued)*

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee and therefore has no share capital. Each member's guarantee liability is limited to £1.

5. Donations and legacies

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
Gifts				
Forth Ports Limited - Gifts in kind	14,400	14,400	13,791	13,791

6. Charitable activities

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
Grants	–	–	40,500	40,500
Membership fees	10	10	5,410	5,410
	10	10	45,910	45,910

7. Investment income

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
Bank interest receivable	148	148	1,049	1,049

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
Charitable activities	58,894	58,894	90,503	90,503
Support costs	1,549	1,549	1,553	1,553
	60,443	60,443	92,056	92,056

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2026**	Total fund 2025
	£	£	**£**	£
Charitable activities	58,894	1,549	60,443	92,056

10. Analysis of support costs

	Analysis of support costs	**Total 2026**	Total 2025
	£	**£**	£
Governance costs	1,549	1,549	1,553

11. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,549	1,553

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	34,414	60,285
Employer contributions to pension plans	2,408	4,445
	36,822	64,730

The average head count of employees during the year was 1 (2025: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity were received by the trustees.

14. Debtors

	2026	2025
	£	£
Other debtors	360	370

15. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	1,635	1,596
Social security and other taxes	–	1,738
Other creditors	2,038	–
	3,673	3,334

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,408 (2025: £4,445).

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2025	Income	Expenditure	**At 31 Mar 2026**
	£	£	£	£
General funds	67,076	14,558	(60,443)	21,191

	At 1 Apr 2024	Income	Expenditure	At 31 Mar 2025
	£	£	£	£
General funds	98,382	60,750	(92,056)	67,076

18. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2026**
	£	**£**
Current assets	24,864	24,864
Creditors less than 1 year	(3,673)	(3,673)
Net assets	21,191	21,191

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	70,410	70,410
Creditors less than 1 year	(3,334)	(3,334)
Net assets	67,076	67,076

19. Related parties

For the whole of the financial year the charity was under the control of its directors as listed on page 1 of the financial statements.

Forth Estuary Forum

Company Limited by Guarantee

Management Information

Year ended 31 March 2026

The following pages do not form part of the financial statements.

Forth Estuary Forum

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Income and endowments		
Donations and legacies		
Forth Ports Limited - Gifts in kind	14,400	13,791
Charitable activities		
Grants	–	40,500
Membership fees	10	5,410
	10	45,910
Investment income		
Bank interest receivable	148	1,049
Total income	14,558	60,750
Expenditure		
Expenditure on charitable activities		
Wages and salaries	34,414	60,285
Pension costs	2,408	4,445
Rent	14,400	13,791
Staff training and recruitment	137	174
Payroll bureau fees	375	448
Insurance	852	794
Travelling and subsistence	480	1,533
Subscriptions	–	279
Telephone	431	809
Printing, postage and stationery	126	435
Other interest payable and similar charges	–	34
Legal and professional fees	1,849	1,853
Consultancy fees	2,634	4,950
Bank charges	37	46
Website costs	907	976
IT & software costs	713	1,144
Miscellaneous	680	60
	60,443	92,056
Total expenditure	60,443	92,056

Forth Estuary Forum

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2026

	2026	2025
	£	£
Net expenditure	45,885	31,306

Forth Estuary Forum

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Expenditure on charitable activities		
Charitable activities		
Activities undertaken directly		
Wages and salaries	34,414	60,285
Pension costs	2,408	4,445
Rent	14,400	13,791
Staff training and recruitment	137	174
Payroll bureau fees	375	448
Insurance	852	794
Travelling and subsistence	480	1,533
Subscriptions	–	279
Telephone	431	809
Printing, postage and stationery	126	435
Other interest payable and similar charges	–	34
Legal and professional fees	300	300
Consultancy fees	2,634	4,950
Bank charges	37	46
Website costs	907	976
IT & software costs	713	1,144
Miscellaneous	680	60
	58,894	90,503
Support costs		
Independent examiner's fee	1,549	1,553
Expenditure on charitable activities	60,443	92,056