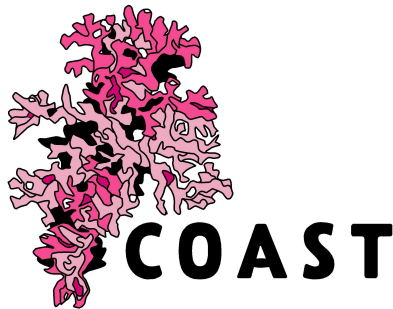


**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2025
for
Community of Arran Seabed Trust Limited**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

**Contents of the Financial Statements
for the Year Ended 31 December 2025**

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Community of Arran Seabed Trust Limited

**Reference and Administrative Details
for the Year Ended 31 December 2025**

TRUSTEES	A Sheppard (Chair) R M Mann (Treasurer) C M Gill (resigned 18.12.25) H E Hawkes (appointed 9.4.25) (resigned 18.12.25) J C M Henderson C L Jenks R McLaren Director (resigned 26.6.25) A G Milne A G Walker S J Newberry (appointed 28.1.26) M Hamill (appointed 28.1.26)
COMPANY SECRETARY	C L Jenks
REGISTERED OFFICE	Old Pavilion Lamlash Isle Of Arran KA27 8LS
REGISTERED COMPANY NUMBER	SC299917 (Scotland)
REGISTERED CHARITY NUMBER	SC042088
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Bank of Scotland The Mound Edinburgh EH1 1YZ

Community of Arran Seabed Trust Limited

Report of the Trustees for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the financial period 1st January 2025 to 31st December 2025, which are also prepared to meet the requirements for a trustees' report and accounts for charity law purposes.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and activities of the Community of Arran Seabed Trust are set out in the Articles of Association. They can be summarised as follows:

The purposes of the Trust are:

- (a) To improve the overall health and biodiversity of our seas and Scotland's Marine environment, with particular focus on the Firth of Clyde.
- (b) To continue to work with the local community on the Isle of Arran and people of all ages and backgrounds to increase awareness of marine environmental issues, and press for effective management and recovery of Arran's coastal waters.
- (c) To build relationships with other communities and organisations at regional, national and international levels, to create a unified and stronger voice in support of promoting healthier and more productive oceans.

The activities of the Trust are:

- COAST is a community-led organisation formed by members of the Arran community, for the benefit of the whole community. The community of Arran is COAST's primary stakeholder and underpins everything we do. We will inspire and work with the community through varied formats and platforms to ensure that the community's voice is heard.

- Collaboration is central to the way we work at COAST. We will work with wider stakeholders to deliver our five-year strategy, which was reviewed and amended in early 2025.

- Our aim is to ensure Arran's coastal waters are recovered, well-managed, healthy, and productive and that COAST is an exemplar for dynamic community-led marine conservation and restoration. We will continue to focus on Arran and the Clyde while participating in Scottish and worldwide networks and initiatives demanding progressive inshore marine policy change.

- To generate the public and political will to bring about effective management of our seas.

- Further development of the COAST Discovery Centre in Lamlash, which showcases Arran's inspiring story of a community fighting for the health of its marine environment - how the Clyde sea area became degraded and how, through the community's efforts, sea-life is now recovering in the community's South Arran Marine Protected Area (MPA) and No Take Zone (NTZ).

- Showcase the marine environment around Arran and the benefits of spatial management to tourists and the community alike, and involve them in citizen science using our bespoke research vessel RV COAST Explorer.

Vision

The vision of the Community of Arran Seabed Trust is that our seas become healthy - supporting marine life, enabling coastal communities to thrive, and inspiring future generations.

Aims

1. To co-produce with the Arran community documentation on the management and use of the waters around Arran and the Clyde.
2. To raise awareness of the marine environment and increase activism for its recovery and protection.
3. To continue to research the health, economic value and social benefits of the seas around Arran and the Clyde.
4. To support fishers, local businesses and organisations to benefit from the recovering marine environment, acting in a sustainable manner.
5. To utilise research and learning to better inform decision makers and to influence government policy.

OBJECTIVES AND ACTIVITIES

Chair Report

During 2025, COAST celebrated 30 years since its inception with a gathering in August. This brought together organisations and individuals from the island, including two of the founder members of COAST, and like-minded individuals and organisations from the wider community in Scotland. We were also honoured to have contributed to the David Attenborough film 'OCEAN'.

Our plans for developing the Discovery Centre have continued and an 'Expression of Interest' was submitted to the National Heritage Lottery Fund in November for funding of the Development Stage of the project, with a full application to be made in the New Year, if successful.

Our new Fundraising officer has successfully brought in sufficient funds that other important projects have started - 'Communities and the Sea' (CATS) - for example, is a four year effort to work with the community of Arran, looking at the seas around the northern end of the island, and this has provided an opportunity for a new staff member.

The staff at present number 7, with the Director; the Boat Skipper; Outreach and Comms. officer; Fundraising Officer and Community Science officer working full time and the MPA Project officer 3/4 days. Our Finance Administrator is contracted to work 2 days a week off island. In the 2025 season (March to September) we have been able to offer Marine Engagement internships, which have been very successful. Next year we will be able to employ more staff and, for the first time will be able to provide paid internships for two people, who will be paid the Real Living Wage.

With the expansion of our team and with more planned in 2026, office space had to be found and we have been successful in securing the lease/rent of a building. This not only gives us that much needed space, but also enables us to offer work, office space and hot desking facilities to other local organisations. This brings in some additional income. The building also has accommodation that can be used by interns and/or visiting members of the Coastal Communities Network of which we are a part.

Renovation to the fabric of the Discovery Centre itself is an annual task, undertaken by staff and volunteers while the Centre is closed for the winter and this year we are expanding the Display Area to make use of the vacated office.

Visitor numbers during the 2025 season (April to October) were over 12,400. This includes visitors of all types: locals; tourists; AOEC (Arran Outdoor Education Centre) children from the mainland; other schools; university talks and events.

One highlight engaging the public's enthusiasm has been the availability of Snorkel Taster Sessions run by two devoted instructors and a couple of newly trained volunteers. This year we have also piloted 'guided snorkelling', which has been very well received. Beach Cleaning; Rock Pooling and Shore Scrambles are also popular and serve to widen community engagement, some of these jointly held with the local National Trust Ranger Service.

Our Community Advisory Panel (CAP) meets four times a year, and continues to give members an opportunity to bring community views to our attention and contribute to the planning of activities.

The Board of Trustees continues to evolve and we have identified gaps in expertise and diversity and are working towards filling those. We have been working towards meeting the requirements for 'Trusted Standard' and have assessment for this and 'Investing in Volunteers' planned early in 2026.

Our 70+ volunteers are the mainstay of COAST and contribute in many different ways, practically and with ideas. They were an enormous part of the success of our 30th Birthday celebratory weekend.

We received funding to provide sea-going citizen science trips (Operation QUEST) for groups of local secondary school children, on our boat COAST Explorer. This has been well-received by pupils and teachers alike and we plan to continue with this in 2026.

We continue to liaise with the Arran Outdoor Education Centre (AOEC) in terms of the contracted partnership (under North Ayrshire Council) that we now have with them, for use of the boat for the education of visiting children.

COAST EXPLORER will continue to enhance and increase our engagement with the local community and beyond. This is hugely popular and much enjoyed by visitors and locals alike. It gives them a chance to see the underwater world of the Clyde, and is something not experienced except by divers and snorkelers.

Our boat will bring us the evidence we need to carry on the fight to help everyone, including essentially the government, understand the necessity of an unpolluted thriving sea that everyone can benefit from and enjoy.

Report of the Trustees
for the Year Ended 31 December 2025

FINANCIAL REVIEW

Financial position

The charity generated a net surplus of £135,887 (2024: £22,396) of which £99,361 (2024: £28,547) relates to the unrestricted funds and £36,526 surplus (2024: £6,151 deficit) relates to restricted funds.

The total value of funds held at 31 December 2025 amounted to £602,575 (2024: £466,688) comprising £185,814 (2024 £96,951) in the general fund, £94,577 (2024: £84,079) representing the book value of the charity's fixed assets, and £322,184 of a restricted nature (2024: £285,658).

Reserves policy

The trustees have a policy of maintaining free reserves, being unrestricted reserves excluding designated funds, of the charity, and the policy now includes 'wrap-up' costs in addition to three months of operational costs, and this is reviewed at least annually. It is our intention to extend our reserves and work towards maintaining them at a level which will incorporate 6 months of operating costs.

At 31 December 2025, the free reserves, represented by the balance on the general fund, stand at £98,951, which the trustees consider sufficient to cover the operational costs.

FUTURE PLANS

In the next financial year, we hope to start the Development stage of the 'Now You Sea It' Project; further the Communities and the Seas project and continue with Ocean Quest. We are also about to embark on our most ambitious project yet "Full Circle" this will allow COAST to make use of the data accumulated over the past 30 years to support our campaign for better management of our seas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The Community of Arran Seabed Trust is a company limited by guarantee, with the liability of members limited to £1 each, and is registered as a Scottish charity (reference: SC042088). The company is governed by the terms of its Memorandum and Articles and is also subject to the terms of its written Constitution.

The Community of Arran Seabed Trust is administered by the Board of directors. The directors act as the trustees and are also considered to be the key management personnel of the charity.

The Board meet bi-monthly, as does the Finance Committee. The 'Now you Sea it' project group will meet as needed. The Community Advisory Panel (CAP) meets quarterly.

The names of those who served as trustees during the year and other reference and administrative information is set out on the front page.

Recruitment and appointment of new trustees

As set out in the Articles of Association, the trustees may appoint any individual aged 18 years or over, who is eligible, to be a trustee. The minimum number is three and there is no maximum number.

New trustees are briefed on their legal obligations under charity and company law and are informed about the contents of the Articles of Association; the committee and decision-making process and the recent financial performance of the charity. They are also introduced to the employees and the other trustees.

Approved by order of the board of trustees on 15/05/2026 and signed on its behalf by:

RM Mann

.....
R M Mann - Trustee

**Independent Examiner's Report to the Trustees of
Community of Arran Seabed Trust Limited**

I report on the accounts for the year ended 31 December 2025 set out on pages six to twenty three.

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 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 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 8 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.



D3C80000-6B6A-DACB-CD69-08DEB263C8C5

David Nicholls FCCA
The Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

26/05/2026

Date:D3C80000-6B6A-DACB-CD69-08DEB263C8C5.....

Community of Arran Seabed Trust Limited
(Incorporating an Income and Expenditure Account)
Statement of Financial Activities
for the Year Ended 31 December 2025

					Year Ended 31/12/25	Period 1/3/24 to 31/12/24
	Notes	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	27,734	-	-	27,734	21,602
Charitable activities	6					
Charitable activities		120,064	-	305,766	425,830	316,587
Other trading activities	4	26,937	-	-	26,937	23,750
Investment income	5	52	-	-	52	270
Other income		<u>298</u>	<u>-</u>	<u>-</u>	<u>298</u>	<u>1,003</u>
Total		<u>175,085</u>	<u>-</u>	<u>305,766</u>	<u>480,851</u>	<u>363,212</u>
EXPENDITURE ON						
Raising funds	7	10,194	-	-	10,194	7,620
Charitable activities	8					
Charitable activities		<u>74,671</u>	<u>4,815</u>	<u>255,284</u>	<u>334,770</u>	<u>333,196</u>
Total		<u>84,865</u>	<u>4,815</u>	<u>255,284</u>	<u>344,964</u>	<u>340,816</u>
NET INCOME/(EXPENDITURE)		90,220	(4,815)	50,482	135,887	22,396
Transfers between funds	20	<u>(1,357)</u>	<u>15,313</u>	<u>(13,956)</u>	<u>-</u>	<u>-</u>
Net movement in funds		88,863	10,498	36,526	135,887	22,396
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>96,951</u>	<u>84,079</u>	<u>285,658</u>	<u>466,688</u>	<u>444,292</u>
TOTAL FUNDS CARRIED FORWARD		<u>185,814</u>	<u>94,577</u>	<u>322,184</u>	<u>602,575</u>	<u>466,688</u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 14.

The notes on pages 9 to 23 form part of these financial statements.

Community of Arran Seabed Trust Limited

**Balance Sheet
31 December 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	15	346,164	353,088
CURRENT ASSETS			
Stocks	16	2,011	2,533
Debtors	17	19,423	9,980
Cash at bank		<u>250,398</u>	<u>112,492</u>
		271,832	125,005
CREDITORS			
Amounts falling due within one year	18	(15,421)	(11,405)
NET CURRENT ASSETS		<u>256,411</u>	<u>113,600</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		602,575	466,688
NET ASSETS		<u>602,575</u>	<u>466,688</u>
FUNDS	20		
Unrestricted funds:			
General fund		185,602	91,072
Designated - Fixed Assets Fund		94,577	84,079
King Charles Charitable Fund		<u>212</u>	<u>5,879</u>
		<u>280,391</u>	<u>181,030</u>
Restricted funds		<u>322,184</u>	<u>285,658</u>
TOTAL FUNDS		<u>602,575</u>	<u>466,688</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Community of Arran Seabed Trust Limited

Balance Sheet - continued
31 December 2025

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

22/05/2026

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

Anne Sheppard

.....D3C80000-6B6A-DACB-CD2C-88DEB263CBC5.....

A Sheppard - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2025**

1. GENERAL INFORMATION

Community of Arran Seabed Trust Limited ("the charity") is a Scottish company limited by guarantee, governed by its Articles of Association. It was registered as a charity in Scotland (registered number SC042088) on 11 February 2011. Its registered address is Old Pavilion, Lamlash, Isle of Arran, KA27 8LS.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Cash at bank and cash in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

2. ACCOUNTING POLICIES - continued

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Heritable Property	- 2% on cost
Plant and machinery	- at varying rates on cost
Office Equipment and furniture	- 25% on cost

Individual assets costing £500 or more are capitalised.

Heritable property comprises of the cost of the tennis courts and pavilion for use as the Marine Discovery and Learning Centre and the related renovation costs. The trustees have chosen not to adopt a policy of revaluation for the building.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Community of Arran Seabed Trust Limited is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Donations	<u>27,734</u>	<u>21,602</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

4. OTHER TRADING ACTIVITIES

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Merchandising income	14,629	12,903
Compressor income	3,567	3,439
Tennis and putting fees	4,017	4,257
Confectionery sales	<u>4,724</u>	<u>3,151</u>
	<u>26,937</u>	<u>23,750</u>

5. INVESTMENT INCOME

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Bank interest	<u>52</u>	<u>270</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Grants	396,367	296,847
Media income	48	90
Event and talk income	9,937	6,138
Boat income	14,220	13,512
Rental income	<u>5,258</u>	<u>-</u>
	<u>425,830</u>	<u>316,587</u>

Grants received, included in the above, are as follows:

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Whitley Animal Protection	5,000	2,000
Helvellyn Foundation	2,000	11,000
Co-op Local Community Fund	2,101	500
King Charles Charitable Fund	40,000	20,000
William Grant Foundation	31,500	30,000
National Lottery Heritage Fund	12,507	140,176
North Ayrshire Ventures Trust	9,692	19,385
FFI Community Fund	-	1,325
Marine Fund	29,157	6,376
FFI Arcadia	-	25,000
People's Postcode Trust	-	25,000
Rewilding Britain Trust	50,000	9,792
Arran Community Council	7,995	6,293
22 North Foundation	<u>50,000</u>	<u>-</u>
Carried forward	239,952	296,847

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

6. INCOME FROM CHARITABLE ACTIVITIES - continued

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Brought forward	239,952	296,847
Garfield Weston Foundation	50,000	-
NatureScot	71,915	-
Sea Changers	2,500	-
The Hunter Foundation	10,000	-
10% for the Ocean	<u>22,000</u>	<u>-</u>
	<u>396,367</u>	<u>296,847</u>

7. RAISING FUNDS

Raising donations and legacies

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Merchandise and confectionary	9,185	7,026
Paypal and credit card charges	<u>1,009</u>	<u>594</u>
	<u>10,194</u>	<u>7,620</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Charitable activities	<u>281,768</u>	<u>53,002</u>	<u>334,770</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Staff costs	181,624	103,730
Projects, activities and event	2,978	1,209
Heat, light and water	5,795	4,172
Web costs	626	438
Travel and subsistence	7,268	2,224
Printing, postage, stationery and advertising	4,207	1,711
Volunteer expenses	9,049	5,620
Conference/seminar costs	77	276
Repairs and renewals and cleaning	18,828	12,444
Research costs	3,531	5,473
Telephone and fax	756	502
Insurance	2,314	1,845
Subscriptions and memberships	893	681
Boat running costs	<u>15,539</u>	<u>14,530</u>
Carried forward	253,485	154,855

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

9. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Brought forward	253,485	154,855
Charitable donations	446	504
No description	5,000	-
Depreciation	<u>22,837</u>	<u>15,978</u>
	<u>281,768</u>	<u>171,337</u>

10. SUPPORT COSTS

	Finance £
Charitable activities	<u>53,002</u>

Support costs, included in the above, are as follows:

	Year Ended 31/12/25 Charitable activities £	Period 1/3/24 to 31/12/24 Total activities £
Bank interest and charges	1,346	551
Interest on PAYE/NI	-	26
Book-keeping and payroll	25,858	17,106
Fundraising, strategy and project management fees	1,623	30,613
	16,006	107,482
Sundry	4,269	2,961
Independent examination	<u>3,900</u>	<u>3,120</u>
	<u>53,002</u>	<u>161,859</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Depreciation - owned assets	<u>22,837</u>	<u>15,978</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the period ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the period ended 31 December 2024.

The trustees incurred £89 (2024: £13) of expenditure on behalf of the Trust and were reimbursed in full during the period.

13. STAFF COSTS

	Year Ended 31/12/25 £	Period 1/3/24 to 31/12/24 £
Wages and salaries	162,450	100,826
Social security costs	13,794	-
Other pension costs	<u>5,380</u>	<u>2,904</u>
	<u>181,624</u>	<u>103,730</u>

The average monthly number of employees during the year was as follows:

	Year Ended 31/12/25	Period 1/3/24 to 31/12/24
Staff	<u>7</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

Other than the trustees, it is considered that there is one member of 'key management personnel', the Executive Director. Total employer costs for this post in 2025 were £45,625.

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Unrestricted Designated Funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	19,602	-	2,000	21,602
Charitable activities				
Charitable activities	83,240	-	233,347	316,587
Other trading activities	23,750	-	-	23,750
Investment income	270	-	-	270
Other income	<u>1,003</u>	<u>-</u>	<u>-</u>	<u>1,003</u>
Total	<u>127,865</u>	<u>-</u>	<u>235,347</u>	<u>363,212</u>
EXPENDITURE ON				
Raising funds	7,397	-	223	7,620

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Unrestricted Designated Funds £	Restricted funds £	Total funds £
Charitable activities				
Charitable activities	<u>90,661</u>	<u>1,260</u>	<u>241,275</u>	<u>333,196</u>
Total	<u>98,058</u>	<u>1,260</u>	<u>241,498</u>	<u>340,816</u>
NET INCOME/(EXPENDITURE)				
Transfers between funds	<u>29,807</u> <u>(4,104)</u>	<u>(1,260)</u> <u>-</u>	<u>(6,151)</u> <u>4,104</u>	<u>22,396</u> <u>-</u>
Net movement in funds	<u>25,703</u>	<u>(1,260)</u>	<u>(2,047)</u>	<u>22,396</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>71,248</u>	<u>85,339</u>	<u>287,705</u>	<u>444,292</u>
TOTAL FUNDS CARRIED FORWARD	<u>96,951</u>	<u>84,079</u>	<u>285,658</u>	<u>466,688</u>

15. TANGIBLE FIXED ASSETS

	Heritable Property £	Plant and machinery £	Office Equipment and furniture £	Totals £
COST				
At 1 January 2025	170,685	282,923	15,722	469,330
Additions	<u>-</u>	<u>14,217</u>	<u>1,696</u>	<u>15,913</u>
At 31 December 2025	<u>170,685</u>	<u>297,140</u>	<u>17,418</u>	<u>485,243</u>
DEPRECIATION				
At 1 January 2025	18,853	82,028	15,361	116,242
Charge for year	<u>3,208</u>	<u>18,844</u>	<u>785</u>	<u>22,837</u>
At 31 December 2025	<u>22,061</u>	<u>100,872</u>	<u>16,146</u>	<u>139,079</u>
NET BOOK VALUE				
At 31 December 2025	<u>148,624</u>	<u>196,268</u>	<u>1,272</u>	<u>346,164</u>
At 31 December 2024	<u>151,832</u>	<u>200,895</u>	<u>361</u>	<u>353,088</u>

16. STOCKS

	2025 £	2024 £
Stocks	<u>2,011</u>	<u>2,533</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,503	575
Accrued income	14,217	7,578
Prepayments	3,703	1,827
	<u>19,423</u>	<u>9,980</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	6,493	1,879
Social security and other taxes	3,710	1,673
Credit card	-	118
Pension creditor	1,148	-
Accrued expenses	4,070	7,735
	<u>15,421</u>	<u>11,405</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Unrestricted Designated Funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£	£
Fixed assets	16,399	94,577	235,188	346,164	353,088
Current assets	184,836	-	86,996	271,832	125,005
Current liabilities	(15,421)	-	-	(15,421)	(11,405)
	<u>185,814</u>	<u>94,577</u>	<u>322,184</u>	<u>602,575</u>	<u>466,688</u>

Comparatives for analysis of net assets between funds

	Unrestricted Funds	Unrestricted Designated Funds	Restricted Funds	31/12/24 Total Funds	29/2/24 Total Funds
	£	£	£	£	£
Fixed assets	17,051	84,079	251,958	353,088	366,534
Current assets	91,305	-	33,700	125,005	89,500
Current liabilities	(11,405)	-	-	(11,405)	(6,939)
	<u>96,951</u>	<u>84,079</u>	<u>285,658</u>	<u>466,688</u>	<u>444,292</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

20. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	91,072	95,887	(1,357)	185,602
Designated - Fixed Assets Fund	84,079	(4,815)	15,313	94,577
King Charles Charitable Fund	<u>5,879</u>	<u>(5,667)</u>	<u>-</u>	<u>212</u>
	181,030	85,405	13,956	280,391
Restricted funds				
Core Costs (fixed assets)	2,463	(57)	-	2,406
Monitoring and research (fixed assets)	708	(16)	-	692
Marine Discovery and Learning Centre - Core Costs (fixed assets)	224	(5)	-	219
Marine Discovery and Learning Centre - Renovations (fixed assets)	52,078	(1,148)	-	50,930
Marine Discovery and Learning Centre - Expand education/exhibition area (fixed assets)	3,107	(463)	-	2,644
Marine recreation shed, drone and snorkelling gear (fixed assets)	335	(8)	-	327
Research Vessel (fixed assets)	190,520	(14,491)	-	176,029
Research Vessel	5,506	(3,483)	(2,023)	-
Marine Fund (fixed assets)	1,883	(400)	-	1,483
Marine Fund	(2,023)	2,066	(43)	-
Now You Sea It Project	-	(3,615)	3,615	-
People's Postcode Trust	21,502	(21,124)	(378)	-
Arran Community Council Fund	-	1,334	(1,334)	-
North Ayrshire Venture Trust	6,717	(6,717)	-	-
Donations - Research and Production Company (fixed assets)	638	(180)	-	458
Other donations	2,000	(2,000)	-	-
22 North Foundation	-	25,099	-	25,099
Garfield Weston	-	24,702	-	24,702
NatureScot - Nature Restoration Fund	-	8,973	(8,973)	-
Rewilding Britain Challenge Fund	-	37,743	(548)	37,195
SMEEF Capital	<u>-</u>	<u>4,272</u>	<u>(4,272)</u>	<u>-</u>
	<u>285,658</u>	<u>50,482</u>	<u>(13,956)</u>	<u>322,184</u>
TOTAL FUNDS	<u>466,688</u>	<u>135,887</u>	<u>-</u>	<u>602,575</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,085	(39,198)	95,887
Designated - Fixed Assets Fund	-	(4,815)	(4,815)
King Charles Charitable Fund	<u>40,000</u>	<u>(45,667)</u>	<u>(5,667)</u>
	175,085	(89,680)	85,405
Restricted funds			
Core Costs (fixed assets)	-	(57)	(57)
Monitoring and research (fixed assets)	-	(16)	(16)
Marine Discovery and Learning Centre - Core Costs (fixed assets)	-	(5)	(5)
Marine Discovery and Learning Centre - Renovations (fixed assets)	-	(1,148)	(1,148)
Marine Discovery and Learning Centre - Expand education/exhibition area (fixed assets)	-	(463)	(463)
Marine recreation shed, drone and snorkelling gear (fixed assets)	-	(8)	(8)
Research Vessel (fixed assets)	-	(14,491)	(14,491)
Research Vessel	-	(3,483)	(3,483)
Marine Fund (fixed assets)	-	(400)	(400)
Marine Fund	29,157	(27,091)	2,066
Now You Sea It Project	12,507	(16,122)	(3,615)
People's Postcode Trust	-	(21,124)	(21,124)
Arran Community Council Fund	7,995	(6,661)	1,334
North Ayrshire Venture Trust	9,692	(16,409)	(6,717)
Donations - Research and Production Company (fixed assets)	-	(180)	(180)
Other donations	-	(2,000)	(2,000)
22 North Foundation	50,000	(24,901)	25,099
Garfield Weston	50,000	(25,298)	24,702
NatureScot - Nature Restoration Fund	64,234	(55,261)	8,973
Rewilding Britain Challenge Fund	50,000	(12,257)	37,743
SMEEF - Citizen Science	2,792	(2,792)	-
SMEEF Capital	4,889	(617)	4,272
Sea Changers	2,500	(2,500)	-
10__% For the Ocean	<u>22,000</u>	<u>(22,000)</u>	<u>-</u>
	<u>305,766</u>	<u>(255,284)</u>	<u>50,482</u>
TOTAL FUNDS	<u>480,851</u>	<u>(344,964)</u>	<u>135,887</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/3/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	71,248	23,928	(4,104)	91,072
Designated - Fixed Assets Fund	85,339	(1,260)	-	84,079
King Charles Charitable Fund	-	5,879	-	5,879
	156,587	28,547	(4,104)	181,030
Restricted funds				
Core Costs (fixed assets)	2,511	(48)	-	2,463
Monitoring and research (fixed assets)	722	(14)	-	708
Marine Discovery and Learning Centre - Core Costs (fixed assets)	229	(5)	-	224
Marine Discovery and Learning Centre - Renovations (fixed assets)	52,473	(395)	-	52,078
Marine Discovery and Learning Centre - Core Costs	113	(113)	-	-
Marine Discovery and Learning Centre - Expand education/exhibition area (fixed assets)	3,493	(386)	-	3,107
Marine recreation shed, drone and snorkelling gear (fixed assets)	342	(7)	-	335
Research Vessel (fixed assets)	203,139	(12,617)	-	190,522
Research Vessel	9,896	(4,390)	-	5,506
Marine Fund (fixed assets)	-	1,883	-	1,883
Marine Fund	-	(2,023)	-	(2,023)
Now You Sea It Project	-	(52,749)	18,104	(34,645)
Rewilding Britain Innovation Fund	-	9,792	-	9,792
Highlands and Islands Environmental Foundation	14,000	-	(14,000)	-
People's Postcode Trust	-	21,502	-	21,502
FFI Arcadia	-	25,000	-	25,000
North Ayrshire Venture Trust	-	6,717	-	6,717
Donations - Research and Production Company (fixed assets)	787	(298)	-	489
Other donations	-	2,000	-	2,000
	287,705	(6,151)	4,104	285,658
TOTAL FUNDS	444,292	22,396	-	466,688

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,865	(83,937)	23,928
Designated - Fixed Assets Fund	-	(1,260)	(1,260)
King Charles Charitable Fund	<u>20,000</u>	<u>(14,121)</u>	<u>5,879</u>
	127,865	(99,318)	28,547
Restricted funds			
Core Costs (fixed assets)	-	(48)	(48)
Monitoring and research (fixed assets)	-	(14)	(14)
Marine Discovery and Learning Centre - Core Costs (fixed assets)	-	(5)	(5)
Marine Discovery and Learning Centre - Renovations (fixed assets)	-	(395)	(395)
Marine Discovery and Learning Centre - Core Costs	-	(113)	(113)
Marine Discovery and Learning Centre - Expand education/exhibition area (fixed assets)	-	(386)	(386)
Marine recreation shed, drone and snorkelling gear (fixed assets)	-	(7)	(7)
Research Vessel (fixed assets)	-	(12,617)	(12,617)
Research Vessel	-	(4,390)	(4,390)
Marine Fund (fixed assets)	2,000	(117)	1,883
Marine Fund	4,376	(6,399)	(2,023)
Now You Sea It Project	140,176	(192,925)	(52,749)
Rewilding Britain Innovation Fund	9,792	-	9,792
FFI Community Fund	1,325	(1,325)	-
People's Postcode Trust	25,000	(3,498)	21,502
FFI Arcadia	25,000	-	25,000
Arran Community Council Fund	6,293	(6,293)	-
North Ayrshire Venture Trust	19,385	(12,668)	6,717
Donations - Research and Production Company (fixed assets)	-	(298)	(298)
Other donations	<u>2,000</u>	<u>-</u>	<u>2,000</u>
	<u>235,347</u>	<u>(241,498)</u>	<u>(6,151)</u>
TOTAL FUNDS	<u>363,212</u>	<u>(340,816)</u>	<u>22,396</u>

21. CAPITAL COMMITMENTS

There were no capital commitments at the period end.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

22. RELATED PARTY TRANSACTIONS

Donations received from one of the trustees/family of a trustee amounted to £nil (2024: £2,540).

23. FUNDS

Restricted Funds

Core costs - grants received with the same wide-ranging scope, their main purposes include:

- Supporting the employment of COAST's manager, support and administration costs Improving publicity leaflets and educational material
- Funding local diver studies, with related boat and equipment costs
- Develop skills and confidence of committee members and to train community stakeholders in marine sustainability issues

Monitoring and research - grants received towards the cost of monitoring habitat and species wellbeing across the Lamlash Bay No Take Zone and South Arran Marine Protected Area.

Marine Discovery and Learning Centre - grants received towards the cost of developing and operating a marine focused visitor centre, for renovation cost to add a conservatory, solar panels and energy efficient heating, to fit out the tennis pavilion and the creation of a marine outdoor classroom and recreational space.

Marine recreation shed - grants received towards the cost of purchasing and fitting out a shed to house the compressor and store equipment. These have also contributed to the cost of the underwater drone and snorkelling gear (available for hire to the public).

Now You Sea It Project - a grant from the National Lottery Heritage Fund (Scotland) supporting plans' creation with local people, heritage interpretation, youth engagement, planning, flood risk management, building and environmental impact mitigation specialists for redevelopment of the current Discovery Centre site and grounds in Lamlash Bay - maximising use of space, technologies and additional staff to bring the marine environment to life through self-directed learning, interactive exhibits, events and activities, all with a view to:

- saving and celebrating local heritage
- increasing understanding of the economic, social, cultural and environmental importance of marine environment conservation
- growing local, national and international visitor numbers, and those we can reach and impact through digital channels
- establishing and embedding new income streams
- diversifying community involvement in our internationally renowned and highly impactful, community-led marine protection and management work - as volunteers, Community Advisory Panel members and Trustees of different age, faith, gender, race and sexual orientation with and without disabilities, living in degrees of acute financial hardship and independence
- boosting our succession and sustainability planning

Research Vessel - grants received to cover the purchase and fit out of a research vessel and to purchase equipment for the vessel. The related amounts spent are included within fixed assets at the year end.

Rewilding Britain Innovation Fund - a grant received to cover COAST, public and third sector data collation, analysis and forward-looking research planning plus necessary staffing, with a number of key outputs projected:

- a 2024 baseline on habitat and species wellbeing, the economic, social, cultural, environmental and political context in which we work, the scope for informing and influencing legislative and strategic change around in-shore fisheries and marine environment management
- a new Research Strategy for COAST
- a supporting, research-centred fundraising plan
- increased community education on and involvement with our research, policy advocacy and campaign work.

Highlands and Islands Environmental Foundation - match funding for our Now You Sea It project, focused mostly on youth engagement, education and deployment planning.

Marine Fund - grant funding towards our Sea the Sea project, concerned with community education on sustainable marine environment management and citizen science; ghost gear and beach litter removal from the shores of Arran, Holy Isle and Pladda; campaigning for more sustainable fishing practices in Arran's waters; and craft-based educational activity.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

23. FUNDS - continued

FFI Community Fund - a grant to cover an event aboard COAST's Research Vessel, COAST Explorer.

Donations - Research and Production Company - these were donations received towards research projects and for research equipment, the closing balance represents the net book value of the dredgers.

Arran Community Council Fund - grant funding for the Ocean Quest project, enhancing Arran young people's ocean literacy through learning on land and at sea around Arran's coast.

FFI Arcadia - grant funding contribution to covers costs when funding was running low.

North Ayrshire Venture Trust - grant funding to support COAST's development of the Now You Sea It project, financial diversification and sustainability planning.

People's Postcode Trust - grant funding to cover outreach, education and engagement work targeted at 18-30 year old young people; the creation of entry-level work experience structures at COAST, skill-building and youth development activities more broadly. Also to help cover the Outreach and Communications Manager's salary and associated on-costs.

22 North Foundation - funding towards research work focused on Arran's unprotected seas outside of the Lamlash Bay No Take Zone and South Arran Marine Protected Area, developing educational content and interactive exhibits for the Discovery Centre to which public visitors.

Garfield Weston Foundation - grant to cover staff time required to produce a refreshed stakeholder map; an updated community engagement plan; expanded community learning and citizen science programmes. Their monetary support will also help progress our Research Strategy, enable investment in research data and analysis software and equipment; assist Marine Engagement and Research Assistants; further our youth engagement and community outreach work, and integrate new provisions for the assurance of equality, diversity and inclusion; and co-create a support plan for marine businesses and sustainable fishers.

NatureScot's Nature Restoration Fund - funding to support research with communities of interest and place in the lead.

NatureScot SMEEF - funding to help:

- train more Snorkel Leaders
- grow communities' knowledge and skills in marine life identification
- boost our organisational engagement and education capacity
- invest in new Remote Operated Vehicle and GPS research equipment, associated training for staff, testing and standard operating procedures' development
- progress Marine Debris Survey work and Seagrass mapping to inform marine environment care and conservation management

Sea-Change - helped cover the stipends of Marine Engagement and Research Interns, 12 seasonal additions to our team helping boost our operational management capacity at the Discovery Centre, marine environment research, community involvement, data analysis and reporting capacity.

10% for the Ocean - with the help of 10% for the Ocean, COAST are being supported in continuing to monitor and protect the Lamlash Bay No Take Zone and South Arran Marine Protected Area; and continuing to train and deploy Citizen Scientists able to help ensure the growth of community research skills, stewardship capacity and motivation. More particularly, 10% for the Ocean are funding an educational, outdoor display on bottom trawling and creeling; a compliance focused workshop with Marine Directorate and community stakeholders; work with NatureScot towards eco-system-based management; engagement with fishers to better understand their perspectives on community-led marine environment management and protection; and the development of a COAST Citizen Science Award.

Arran Community Council Fund - Arran Community Council generously supported our Ocean Quest programme, focused this year on work with High School pupils and age-appropriate education on:

- marine biology
- marine environment research purposes and enabling equipment's functionality ñ boosting their confidence with Science, Technology, Engineering and Maths
- potential career pathways in the marine conservation sector, and
- the importance of protecting and caring for Arran's special marine environment and prospective consequences of not doing so

23. FUNDS - continued

Designated Funds

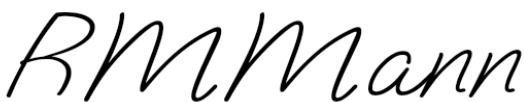
The trust received a £100,000 unrestricted donation several years ago which was utilised to cover the cost of the Marine Discovery and Learning Centre purchase and renovation.

Document Details

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Document completed	2026-05-26 08:44 +01:00

Document Signers

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Signed on Pages	6	
Verification Mode	Email Code	

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IP Address/es	149.5.50.18	
Signed on Pages	7	
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Document Audit Log

Date	User	Transaction
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2026-05-15 10:24 +01:00	System	Access link: sending email to: rmmann.ca@gmail.com. (2 Documents - 1 Signing Action).
2026-05-15 10:24 +01:00	System	Access link: sending email to: atelford@arrancoast.com. (2 Documents - 0 Signing Actions).
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2026-05-26 06:19 +01:00	System	Automated Reminder sent to David via david@bnassociates.co.uk (1 Action)
2026-05-26 08:43 +01:00	David	Email Verification Requested to email david@bnassociates.co.uk
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