

Moray Firth Coastal Partnership

Scotland · Charity number SC028964

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1999-05-06
Register	View on the OSCR register

Contact

Address	Unit 1 Cromarty Links Hub Cromarty Inverness-shire IV118XZ
Website	www.morayfirth-partnership.org

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of environmental protection or improvement'

What the charity does: The MFCP brings together communities, businesses, and stakeholders along the Moray coast to protect, restore, and celebrate our marine and coastal environments through inclusive, practical and forward-looking action. We are committed to supporting the long-term health and resilience of the Moray Firth coastline through collaborative, community-driven, and sustainable action. Our aims are to: • Establish and maintain links with local, national and international individuals, groups, communities & business that have an interest in the Moray Firth • Ensure effective exchange of information, acting as a resource and as a consultative mechanism • Promote & enable participation & collaboration with stakeholders, to inform & contribute to an integrated management strategy for the long-term sustainability of the Moray Firth • Promote education to extend awareness, understanding & stewardship of the Moray Firth

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The Partnership is established for the benefit of the local communities living or working around the Moray Firth, to promote the wise and sustainable use and conservation of the resources of the Moray Firth, and, where it has an impact on the foregoing, the land surrounding the Moray Firth. The "Moray Firth" is taken to include the coastal and marine area of the Moray Firth that lies between Duncansby Head (Caithness) to Fraserburgh and the landward areas where it has impact on the Moray Firth

Geography

- **Main operating location:** Highland
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£49,575	£69,211	-	1
2024-03-31	£109,820	£93,042	-	2
2023-03-31	£111,706	£116,595	-	3
2022-03-31	£36,210	£37,829	-	1
2021-03-31	£42,000	£38,966	-	1

Accounts

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 £
Port of Cromarty Firth					-	5,000
Royal Bank of Scotland					-	250
Moray CAN	1,155				1,155	
					-	
Total	1,155	-	-	-	1,155	5,250

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Marine Directorate	35,000				35,000	35,000
Aberdeenshire Council					-	2,500
HCCF / MFS (OFOS Project)		2,548			2,548	38,360
Sea the Value		3,484			3,484	3,026
Peoples Postcode Lottery					-	25,000
Seashore Hubs	7,388				7,388	
Total	42,388	6,032			48,420	103,886

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3 Gross receipts from other 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 £
SAC Group - SAC Management Scheme					-	612
Seacor (old project)					-	72
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	684

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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 £
Office overheads	3,360				3,360	4,445
Personnel Costs	42,747				42,747	74,598
Project Costs	22,929				22,929	13,824
Independent Exam	175				175	175
					-	
					-	
					-	
					-	
					-	
Total	69,211	-	-	-	69,211	93,043

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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
Receipts						
Donations	1,155				1,155	5,250
Legacies					-	
Grants	42,388				42,388	62,500
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	72
Sub total	43,543	-	-	-	43,543	67,822
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	43,543	-	-	-	43,543	67,822
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	69,036				69,036	44,103
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	175				175	175
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	69,211	-	-	-	69,211	44,278
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	69,211	-	-	-	69,211	44,278
Net receipts / (payments)	(25,668)	-	-	-	(25,668)	23,544
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(25,668)	-	-	-	(25,668)	23,544

Nature and purpose of funds

MFPC maintains just one general fund for their day to day running in performing their charitable objectives including operation of their internal projects.

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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
	SAC	OFOS - HCCF	OFOS Moray - MFS	Sea the Value		
Receipts						
Donations					-	
Legacies					-	
Grants		2,548		3,484	6,032	41,386
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	612
Sub total	-	2,548	-	3,484	6,032	41,998
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	2,548	-	3,484	6,032	41,998
Payments						
Expenses for fundraising activities					-	612
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	48,152
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	48,764
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	48,764
Net receipts / (payments)	-	2,548	-	3,484	6,032	(6,766)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	2,548	-	3,484	6,032	(6,766)

Nature and purpose of funds

SAC = Special Area of Conservation, for the Inner Moray Firth. MFCP hold funds on behalf of the SAC committee and act as their Secretariat. The SAC can use the funds for projects they wish to undertake, and for administrative purposes. The SAC only resumed meetings late in this reporting period. (Funds are held within MFCP bank account but treated as a separate pot - any work done is invoiced from MFCP and internal transfer to MFCP funds approved by SAC Chair)

Our Firth Our Seashore - is a project ring-fenced due to specific funding from Highland Council for a Conservation and Engagement Project Officer organising workshops including in schools, litter picks and other actions designed to promote sustainability of the local marine environment. One is for the Highland Council Area via the Highland Coastal Communities Fund - this is ongoing until March 2024 but with the final payment falling within the present reporting period; and the second is for the Moray & North Aberdeenshire region via the Marine Fund Scotland - this was short term funding to March 2023 and was completed just after the beginning of this reporting period.

Sea the Value - this project is in conjunction with PML, the Universities of Aberdeen and Portsmouth, Etec, the Solent Forum and the Coastal Partnership Network. The project vision is to determine novel and policy relevant pluralistic values for marine biodiversity and apply these values to co-develop green investment options, leading to a transformative shift in our understanding and utilisation of the economics of biodiversity. This project was ongoing until August 2025 but with no MFCP involvement in the current reporting period.



Independent Examiner's Report to the Trustees of Moray Firth Coastal Partnership.

Charity Number SC028964

I report on the accounts of the charity for the year ended 31st March 2025.

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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 below:

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
 - 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.

Following my examination of the accounting records of Moray Firth Coastal Partnership, I have made recommendations to the Partnership Manager on better defining the costs within the Cash Book/Accounting records to allow a more interrogation by the board when understanding the transactions and, for future forecast/budget planning. However, I recognise the change in personnel may have contributed to some misallocations and I am confident the records are complete and the matter is technical rather than material.

Name

Date: 10th December 2025

For and on behalf of
Signature Accounting Solutions Ltd

APPENDIX 1

OSCR

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	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	Moray Firth Coastal Partnership
Other names charity is known by	Previously – Moray Firth Partnership
Registered charity number	SC028964
Charity's principal address	Kintail House
	Beechwood Business Park
	Inverness
	Postcode IV2 3BW

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				
2				
3				
4			30 th May 2024	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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
██████████	To December 2024

Structure, governance and management

Type of governing document	Two-tier constitution
Trustee recruitment and appointment	All trustees during the reporting period were re-elected by the membership at the last AGM in May 2025

Objectives and activities

Charitable purposes	To support sustainable practices, strengthen community resilience, and protect and enhance the Moray Firth coastline to ensure long-term wellbeing for people and nature. We bring together communities, businesses, and stakeholders along the Moray coast to protect, restore, and celebrate our marine and coastal environments through inclusive, practical and forward-looking action.
Summary of the main activities in relation to these objects	MFCP employs a full-time, permanent Partnership Manager to further the above purpose. We also employed 1 Marine Conservation Co-Ordinator on a short-term contract from August 2024 until end March 2025. We also utilise volunteer effort where available.

We deliver projects that come from our main funder, our own ideas, or suggestions from our members and the wider public. We work closely with organisations across our area, maintaining strong relationships through newsletters, social media, and regular phone or video calls. We engage with communities to gather their views, encourage collaboration, and promote sustainable activities.

APPENDIX 1

Achievements and performance

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

- increasing our membership;
- engaging with multiple organisations around the Moray Firth to ensure we have contacts, either for immediate need or for possible future reference;
- attending meetings of other marine bodies;
- working with the Marine Directorate towards a new National Marine Plan and a Regional Marine Planning forum
- running a project tackling marine litter Our Firth, Our Future project in both Highland and Moray/N Aberdeenshire area, which includes delivering an educational workshop to primary schools and organising beach cleaning activities around the Moray Firth. Placing of Seashore hubs around the coastline to support local beach cleans. Over 1.7 tonnes of litter lifted in 34 beach cleaning events within this year
- Supporting the **Sea the Value project** with Plymouth Marine Laboratory, University of Aberdeen, University of Portsmouth and EFTEC. The aims are to economically value the benefits of nature to aid decision making and highlight the potential for green / natural capital investment projects in the region.
- acting as the Secretariat for the Special Area of Conservation in the inner Moray Firth.

Financial review

Brief statement of the charity's policy on reserves

Whilst the board would ideally like to hold a balance sufficient to cover 6 months on-going costs, due to the nature and timing of grant funding and increased staff costs and overheads in the past financial year, there have been points where the balance has fallen below 3 months ongoing costs. However, the majority of the year they are well above this level. Funds are carefully monitored on a monthly basis and the Trustees have been sufficiently comfortable at all stages of the year.

Details of any deficit

No overall deficit in this financial year

Donated facilities and services (if any)

All trustees and several other supporters provide their time and skills for free.

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APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)
*OSCR will accept
digital or typed
signatures*



Full name(s)	██████████	██████████
Position (e.g. Chair)	Partnership Manager	Trustee
Date	25/11/2025	27/11/2025