# SURFERS AGAINST SEWAGE

England & Wales · Charity number 1145877

## Details

| | |
|---|---|
| **Other names** | SAS |
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 02920815 |
| **Registered** | 2012-02-13 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Unit 2 Wheal Kitty Workshops<br>Wheal Kitty<br>St. Agnes<br>Cornwall<br>TR5 0RD |
| **Phone** | 01872553001 |
| **Email** | info@sas.org.uk |
| **Website** | www.sas.org.uk |

## Activities

**Objects:** TO UNDERTAKE AND PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION, IMPROVEMENT AND ECOLOGICALLY SUSTAINABLE MANAGEMENT OF THE MARINE ENVIRONMENT INCLUDING ASSOCIATED LAND, SHORELINE AND STRUCTURES.TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE CONSERVATION, PROTECTION, IMPROVEMENT AND ECOLOGICALLY SUSTAINABLE MANAGEMENT OF THE MARINE ENVIRONMENT INCLUDING ASSOCIATED LAND, SHORELINE AND STRUCTURES.

**Activities:** Surfers Against Sewage is a national marine conservation and campaigning charity that inspires, unites and empowers communities to take action to protect oceans, beaches, waves and wildlife.

Downloaded from opencharities.uk/ew/1145877

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- Scotland
- Throughout England And Wales

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £3,363,756 | £3,327,429 | £2,472,427 | 46 |
| 2023-12-31 | £2,894,655 | £2,996,067 | £2,436,100 | 41 |
| 2022-12-31 | £2,783,302 | £2,368,943 | £2,537,512 | 28 |
| 2021-12-31 | £2,444,898 | £2,036,464 | £2,123,153 | 24 |
| 2020-12-31 | £1,646,004 | £1,242,957 | £1,714,719 | 20 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Gabriel William Davies** | Chair | 2024-04-30 |
| DR Heather Jane Koldewey | | 2017-04-08 |
| Daniel Crockett | | 2022-07-13 |
| Jenifer Anne Richardson | | 2024-06-11 |
| LAUREN DAVIES | | 2012-11-26 |
| LESLEY KAZAN-PINFIELD | | 2012-02-13 |
| Thomas Edward Lewis | | 2024-06-11 |

Downloaded from opencharities.uk/ew/1145877

**SURFERS AGAINST SEWAGE**

England & Wales - Charity number 1145877

# Accounts

Surfers Against Sewage (A company limited by guarantee)
Company registered number: 02920815 I Charity registered number: 1145877

SURFERS AGAINST SEWAGE

# ANNUAL REPORT AND FINANCIAL STATEMENTS

## for the Year Ended 31 December 2024



# CONTENTS


04 Trustees' Report

41 Statement of Trustees' Responsibilities

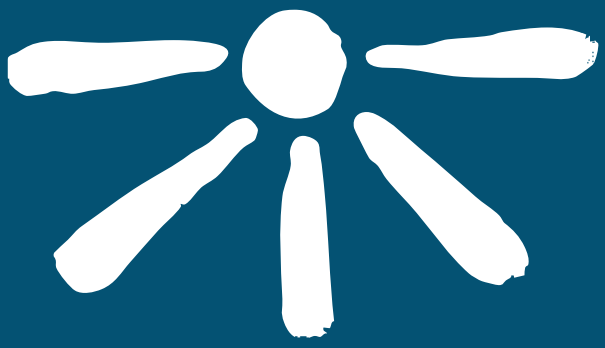
43 Independent Auditor's Report

49 Statement of Financial Activities

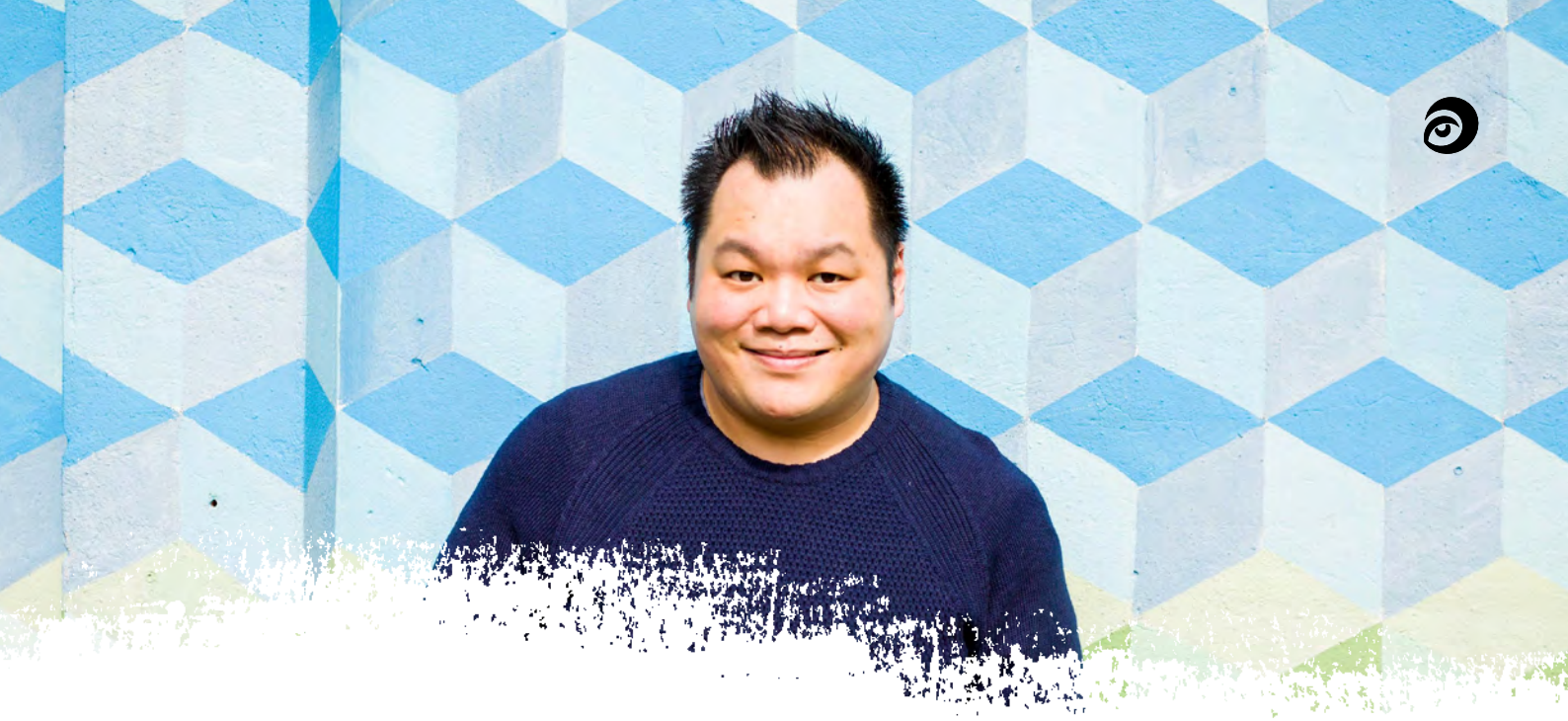
52 Balance Sheet

54 Statement of Cash Flows

56 Notes to the Financial Statements

# TRUSTEES' REPORT 2024 OVERVIEW



The trustees present their annual report together with the financial statements and auditor's report of the charitable company for the year to 31 December 2024. The annual report serves the purposes of both a trustees' report, and a directors' report under company law.

# FOREWORD BY THE CHAIR

### A remarkable year

2024 has been a remarkable and important year for Surfers Against Sewage (SAS). Water quality was a key election issue and dominated the news and public agenda – with SAS making the most of many opportunities to drive awareness whilst keeping government, the regulators, and a failing water industry accountable.

It has been heartening to see how our supporters have been empowered by SAS. Whether checking the Safer Seas & Rivers Service before venturing to the coast or a river, to signing petitions, to very strong turnouts for paddle-out protests, marches and our election bus and hustings tour.

Empowerment and inclusivity were key tenets, and in 2024 SAS were able to offer more opportunities for our communities to engage, and more importantly to be heard. Kudos to Giles, our leadership team, our HQ team and community representatives for their work to ensure that SAS maintained a powerful and credible voice – we have gained trust within Westminster by providing evidence and in-depth insight. We will present thousands of views from our communities to the new Water Commission and the Water Pollution All Party Parliamentary Group (APPG), hosted by SAS and River Action, has attracted the support of 64 MPs from all political parties.

## Building resilience within SAS' trusteeship

Following a period of significant growth in recent years, behind the scenes, SAS has been working to ensure that our governance is ready for the next five to ten years. In 2024, we took the step to recruit three additional trustees taking our total to ten.

On finance, SAS were delighted to recruit Jen Richardson as a very experienced Treasurer to support our Finance Director, Fiona Kilbride and her maternity cover Vicky Reynolds. Their collective efforts have led to our finance function evolving to match SAS' size – demonstrated by the smooth switch over of accounting software and integration of SAS' new CRM.

In relation to fundraising, campaigning and strategy, we are already seeing the benefit of the advice and support of former British Surf Champion Gabe Davies (Patagonia) and Tom Lewis, formerly of PwC.

## What's next?

In 2025, SAS will celebrate our 35th anniversary and also the end of my term as Chair. Reflecting on our journey from a handful of activists from St Agnes to one of the UK's most impactful marine conservation and campaigning charities – I'm so pleased to see that our values of being daring, purposeful and authentic remain apparent in everything that has been achieved in recent years. We have come far, but there is so much more for us to do in the back half of the Ocean Decade and I believe that organisationally - we're ready to deliver.

**Jon Khoo, Chair of Surfers Against Sewage**



# 2024 IN NUMBERS

## THE #ENDSEWAGEPOLLUTION CAMPAIGN

**389,632**

SAFER SEAS & RIVERS SERVICE

**APP DOWNLOADS**

with 40,578 emailing their Water Company CEO through the app

**29,130**

**SUPPORTERS SIGNED** our #BanTheBailouts petition

**MARCH FOR CLEAN WATER**

**15,000**

**PEOPLE ATTENDED** in London

**8,904**

**SUPPORTERS EMAILED** their local MPs to demand transformational reform of the water sector

**7,676**

**SUPPORTERS EMAILED** Ofwat's Chair to demand they hold water companies to account

**PROTECTING WILD WATERS**

**70** **COMMUNITIES** worked with our Protecting Wild Water campaign to achieve official bathing water designation



**64 MPs**

joined our Water Pollution APPG (All Party Parliamentary Group)

**15 STOPS**

on our #EndSewagePollution election bus tour, with **650+ PEOPLE** attending our hustings events

**5,500 PEOPLE**

attended **34 PADDLE OUT PROTEST** events nationwide (the biggest Paddle Out Protest year yet)

# 2024 IN NUMBERS

## OUR FIGHT AGAINST PLASTIC POLLUTION

**118,288**
MILLION MILE CLEAN
VOLUNTEERS

**4,918**
PLASTIC CLEANUPS

**81,076 KG**
OF PLASTIC/RUBBISH

POWER TO THE PUPILS

**19,200**
**STUDENTS**
joined the Pupil Power Assembly online

**674**
COMMUNITIES AND
**5,817**
BUSINESSES SIGNED UP TO
PLASTIC FREE COMMUNITIES
SURFERS AGAINST SEWAGE

**3,938**
SCHOOLS ARE NOW SIGNED UP TO
PLASTIC FREE SCHOOLS
SURFERS AGAINST SEWAGE

All supported by **200** amazing Regional Reps, located in communities across the length and breadth of the UK.

# INTRODUCTION

## OBJECTS AND AIMS

Surfers Against Sewage (SAS) is a national marine conservation and campaigning charity that inspires, unites and empowers communities to take action to protect oceans, beaches, waves and wildlife.

SAS projects target coastal environmental issues including marine plastic pollution, water quality, climate change and coastal development.

We aim to create measurable improvements in the state of our oceans, waves and beaches through changes in public behaviour, government policy and industry practices.

**The charity's objects are:**

- To undertake and promote for the benefit of the public the conservation, protection, improvement and ecologically sustainable management of the marine environment including associated land, shoreline and structures.
- To advance the education of the public in the conservation, protection, improvement and ecologically sustainable management of the marine environment including associated land, shoreline and structures.

**To achieve our aims SAS:**

- **Influences** governments on key issues affecting oceans, beaches and recreational water users and policies needed to deliver a cleaner and safer marine environment
- **Creates** volunteering opportunities for individuals and communities to be involved with activities to safeguard our seas, coastlines and beaches
- **Educates** communities on the achievable, sustainable solutions, which can help protect our waves, oceans and beaches
- **Challenges** industry to adopt better standards to protect our coastal environment
- **Promotes** scientific, economic and health evidence to support calls for a cleaner and safer marine environment
- **Informs** the general public about issues affecting UK waves, oceans and beaches, and those that use them

# PUBLIC BENEFIT

The work of SAS ensures a safer environment for all those who visit the UK's coastline. Its work has been a significant factor in improving the cleanliness of coastal and marine environment, which ensures that they are better protected for the benefit of current and future generations. The education programme run by SAS, associated volunteering initiatives and the research and campaigns it undertakes and publishes are a valuable source of information for the public. The charity's mission statement reflects the overarching aim of all SAS activities as being for the public benefit.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.






# WATER QUALITY - TACKLING SEWAGE POLLUTION

2024 was a monumental year in our fight against sewage pollution, with our team and communities working tirelessly to keep this issue at the top of the public and political agenda. Together, we mobilised thousands of people to paddle out in protest and take digital actions which demonstrated the strength of public feeling on the sewage scandal. From our branded #EndSewagePollution bus, to our visual projection onto the Houses of Parliament - our no-nonsense approach to campaigning made waves in the media and forced those in power to sit up and take notice.

The result? We secured unprecedented commitments from the new government to transform the broken water sector and end sewage pollution.

## PADDLE OUT PROTESTS

In May, we delivered nationwide Paddle Out Protests, our largest ever on-the-water demonstrations, with 5,500 participants at 34 locations across the UK.

These water users came together to highlight sewage pollution in our inland waterways and the ocean. Dame Kelly Holmes lent her presence, and we also saw key water quality influencers such as Feargal Sharkey and Lucy Siegle getting involved to highlight the issue of the UK's poor water quality. This action secured over 1,000 media hits, including major coverage on Sky News, ITV News, BBC Breakfast, The Guardian and The Independent; amplifying our message and leaving political leaders and water companies in no doubt about the strength of public backing for this campaign.



Following the Paddle Out, we launched a digital campaign urging people to email Ofwat as the regulator prepared to make a crucial decision on water companies' five-year investment plans. The response was overwhelming, with 7,676 emails sent directly to the Ofwat chair.




## THE #ENDSEWAGEPOLLUTION ELECTION CAMPAIGN

Our End Sewage Pollution Manifesto, launched in Westminster in September 2023, set out clear demands for water industry reform. We utilised this in our campaigning around the General Election, demanding all parties commit to ending the sewage scandal.

As the election was announced, we launched an Election Road Trip, taking our #EndSewagePollution branded campaign bus on a nationwide tour.

This whirlwind campaign engaged communities and pressed candidates on their commitments to address the sewage scandal, with 15 stops and 8 hustings resulting in 32 election candidates publicly committing to action. All powered by the amazing energy of our Regional Reps, who led these local events.

Our 'Vote for the Ocean' and 'Vote for our Rivers' poster campaign saw over 15,000 posters displayed in windows nationwide, demonstrating the public's demand for clean water. And most importantly of all, we secured manifesto commitments from political parties and ensured that sewage pollution was a top electoral issue.

## POST-ELECTION ADVOCACY AND ACTION

Following the election, our campaigning efforts were rewarded by the new Environment Secretary stating his number one priority was cleaning up our rivers, lakes and seas. But we weren't going to rest on our laurels. We immediately acted to hold the new government to account with a mass mobilisation email campaign, resulting in 8,904 supporters contacting their MPs demanding urgent water industry reform.

We also established the Water Pollution All-Party Parliamentary Group (APPG) alongside fellow campaigners River Action. The APPG now has 64 MPs committed to tackling water pollution and Helena Dollimore MP, who engaged with us during our Election Road Trip, became APPG co-chair, strengthening our political influence. We used the APPG to brief and mobilise politicians, ensuring they remained accountable for fixing the crisis.




## THE MARCH FOR CLEAN WATER

In November, we played a major role in the March for Clean Water, a mass mobilisation of 15,000 people in London, supported by 140 organisations, all demanding urgent action on water pollution. The week ahead of the march, we projected our campaign message onto the Houses of Parliament, and secured national media coverage which let the Government know we weren't going to allow their commitments to end the sewage scandal to be watered down.

Our campaigning efforts, and those of others fighting for our shared cause, were rewarded with the Government announcing an Independent Water Commission that would convene in 2025 and make recommendations to Government on the transformational reform of the sector. A huge win for all Ocean Activists but setting the scene for an even bigger year in 2025.

## #BANTHEBAILOUTS PETITION

Closing the year, our petition for the Government to #BanTheBailouts of the water industry, and demand the amendment of the Water (Special Measures) Bill, was signed by nearly 30,000 supporters. These efforts shaped the political debate and gained verbal commitments from the Government for our campaign calls. However, the Government's reticence to amend the legislation, alongside recent developments of the funding of Thames Water, shows we can't let up the pressure.



## LOCAL COLLABORATIVE ACTIVISM

In 2024, we expanded local group collaborations, building strong coalitions to pressure the water industry and political system. We piloted group attendance at South West Water (SWW) public roadshows, proving the power of collective action and creating a model for nationwide replication.

SWW held these events to share information on the local water and wastewater services with their customers. Our presence disrupted this narrative, and caused SWW's customers to ask searching questions about the extensive local pollution events and the unacceptable service they get as bill payers. Feedback from our new South West coalition confirmed the impact our presence had – we are committed to standing with local communities to demand nothing less than total transformation of the water industry.

## PROTECTING WILD WATERS & DRIVING BATHING WATER REFORM

At the heart of our fight against sewage pollution is the Protecting Wild Waters programme, which empowers local communities to take action and defend their blue spaces. In 2024, we worked with 70 inland water communities across the UK, supporting their campaigns for official bathing water designation—the only legal tool that forces authorities to monitor bacterial pollution harmful to human health. Our efforts paid off, securing 29 new bathing water designations, including 14 applications directly supported by SAS. This marked a turning point, with designated river bathing sites skyrocketing from just 2 to 15 in a single year.



## CITIZEN SCIENCE EXPOSING WATER POLLUTION

To strengthen the case for better protections, we collaborated with Watershed Investigations and the University of York on the UK's largest inland bathing water study. Citizen scientists collected samples from rivers across England, Scotland, and Wales, uncovering shocking pollution levels including E.coli readings 22 times above safe limits, banned 'forever chemicals,' and pharmaceutical contaminants. This data became a powerful tool in pushing the Government to expand its Bathing Water Policy to address these emerging pollutants.

## THE RIPPLE EFFECT REPORT: A WAKE-UP CALL

Published in December, our Ripple Effect Report compiled data from 15 community-led water testing projects. The findings were stark:

- 77% of monitored waterways failed to meet minimum water quality standards.
- The official testing system is outdated, failing to monitor during high-pollution seasons like autumn and winter.
- Key pollutants like PFAs and antimicrobial-resistant bacteria are not even tested under current regulations.

Perhaps most alarmingly, our citizen science results exposed a huge discrepancy between official Environment Agency (EA) ratings and real-world conditions.
In one case, The EA rating classified a beach as 'excellent,' while our community data collected over 16 weeks showed it as 'poor.' This proves the public is being misled about the safety of their waters.

## TURNING CHALLENGES INTO LASTING CHANGE

In June 2024, Defra suspended all applications to create bathing water areas until at least 2025 in order to revise Bathing Water Regulations and application guidance. Whilst this was a major setback, we turned it into an opportunity to demand stronger regulations. At the same time, poor classifications for many bathing sites reinforced the urgent need for reform. Our advocacy gained momentum, and when the Government finally announced plans to update bathing water regulations, they included demands we've championed for over a decade. But the proposals didn't go far enough, so we've intensified our pressure.

Through relentless community action, citizen science, and advocacy, we are proving that people power can transform water protection laws. We won't stop until every water user has the right to clean, safe waters — year-round, across the UK.

## SAFER SEAS & RIVERS SERVICE (SSRS) APP

The SSRS app remained central to our fight for cleaner waters, protecting users from sewage-related illness, holding water companies to account, and driving systemic change. As the UK's only real-time national water quality service, it covers over 650 locations and was used by nearly 390,000 people in 2024, providing alerts on sewage spills and enabling direct action whether reporting illness or contacting MPs and water company CEOs.

In 2024, we expanded monitoring to more rivers, aligning with our inland bathing water campaign. Key updates improved the user experience and gave start/stop information and location information at bathing waters. We also partnered with the University of Exeter and Galway University through the Blue Adapt project, exploring how users interact with the app when deciding to enter the water.

The SSRS app continues to empower communities, expose pollution, and demand action driving the change our waters desperately need.

### SSRS in 2024:

- Total users: 389,632
- Locations covered: 625 (784 including dormant sites)
- Sewage discharge alerts: 50,099
- Emails sent to water company CEOs: 40,578
- Emails sent to MPs: 16,285
- Sickness reports submitted: 2,136





# TACKLING PLASTIC POLLUTION

We unite communities to fight the plastic pollution crisis threatening the ocean and the UK's wild waters. Whether it's cleaning up the places we love or eliminating single-use plastics at source, we're committed to creating lasting change from the beachfronts to the frontbenches.

Plastic pollution has become synonymous with outdoor activities, from surfing to wildlife watching – it is sadly an expected part of the experience. And it's an issue that connects the environment with all parts of society, but it's also something that we can take action to prevent at every level.

In fact, it is only through collective, positive action that we will be able to stop the flood of plastic pollution from overwhelming our waterways (ocean, rivers, lakes). And we're supporting communities to do just that.






# MILLION MILE CLEAN

## People Powered Action Against Plastic Pollution

The Million Mile Clean is a unique volunteer movement, mobilising 100,000 people annually to tackle plastic pollution in natural and urban spaces across the UK. Since launching in 2021, over 636,000 participants have removed a staggering 1.3 million kilograms of waste from the environment. These incredible volunteers also collect crucial data to expose the scale of pollution and push for legislative change.

## Expanding Impact Through Collaboration

In 2024, we exceeded our targets with over 118,000 participants and 4,900 cleans. We broadened our reach by collaborating with Waterhaul to remove ghost fishing gear and worked with platforms like Benevity, OnHand and Employee Volunteering to engage businesses in clean-ups.

As an approved activity provider for the Duke of Edinburgh Award, we supported 2,237 students in their volunteering efforts. We also teamed up with several businesses and Plastic Free Communities to run clean-ups nationwide.

## Extraordinary Efforts, Local and Remote

One of the most dedicated clean-up groups, Caithness Cleans, braved Scotland's toughest conditions daily to remove plastic from some of the most remote areas. Their remarkable efforts include removing:

- 16km of plastic strapping from Ackergill Beach
- 1km of coaxial cable from Farr Beach
- 75 mangled lobster reels from John O'Groats

The Million Mile Clean isn't just about removing plastic—it's about empowering communities, influencing policy, and protecting the places we love.

## Key stats in 2024:

- Miles Cleaned: 310,692
- Volunteers Mobilised: 118,288
- Kg of rubbish & plastic removed: 81,076
- Number of Cleans: 4,918
- Average Cleans per day: 13






# PLASTIC FREE SCHOOLS

By embedding ocean literacy into education, we're equipping students with the tools to take meaningful action against sewage and plastic pollution. Plastic Free Schools (PFS) is the UK's leading programme helping schools eliminate single-use plastic, with over 3,900 schools signed-up since programme commencement — 12% of all UK schools.

PFS goes beyond reducing waste; it empowers the next generation with knowledge and practical action. The programme aligns with national curriculum goals and the UN Sustainable Development Goals, providing free resources, teacher training, workshops, and an annual online event to inspire change in schools, homes, and communities.

## Driving Action in 2024

During 2024 we expanded our impact through partnerships and initiatives, including:

- Let's Go Zero, supporting schools in their journey to carbon neutrality
- Running Out of Time, a nationwide climate awareness relay
- Global Action Plan, training young leaders for the Earth Day 2024 Youth Summit
- The Royal Life Saving Society and Earth Watch Education, developing life-saving and eco-education activities.

We also delivered teacher training at the Eden Project, hosted workshops at the Royal Maritime Museum for World Ocean Day, and developed a brand new 'Election Resource' supporting teachers to educate their cohorts on the importance of democracy, using the #EndSewagePollution manifesto.

## Record-Breaking Engagement

Our fifth annual Pupil Power Assembly saw over 19,000 students take part in inspiring workshops featuring speakers like biologist Gillian Burke and lawyer Paul Powlesland. Meanwhile, 5,000 students joined Trash Mob, a nationwide school clean-up where young 'citizen scientists' collected plastic pollution data to support our reports.

By turning eco-anxiety into action, Plastic Free Schools is creating a movement of young environmental leaders ready to make lasting change.

## Key stats in 2024:

- 125,344 students from 275 schools signed-up (3,938 total schools)
- 19,200 participants in Pupil Power Assembly (online event)
- 5,000 children joined nationwide Trash Mob event (50 schools)
- 720 children received workshops + 300 teachers trained
- 285 children visited across 12 schools (education on tour visits)




# PLASTIC FREE COMMUNITIES

Plastic Free Communities is the UK's largest people-powered movement tackling plastic pollution, uniting thousands of volunteers across rural, coastal, and urban areas. Working with local councils, businesses, schools and community organisations – our grassroots campaigners work on a five-step approach to create long lasting change where they live.

With an estimated 19-23 million tonnes of plastic leaking into aquatic ecosystems annually, the urgency of this work has never been greater. This year, the team provided one-to-one support to all 674 active communities and directly engaged with 1,220 businesses, ensuring progress and impact. Businesses also displayed the SAS Vote for the Ocean campaign posters, amplifying awareness on high streets nationwide.

During the General Election, the network mobilised communities to challenge local candidates on plastic pollution policies, including the Deposit Return Scheme (DRS) and Extended Producer Responsibility (EPR). The team also collaborated with SAS campaigners to form the Plastic Pollution Working Group, shaping advocacy for 2025.

Major wins included tangible reductions in plastic waste, for example The Bush Hotel in Farnham cut 4,000 plastic items per month, while Penzance's Golowan Festival prevented 30,000 single-use cups in a single weekend through a refill scheme.

At a national level, grassroots campaigns influenced systemic change. The Scottish government's consultation on a single-use cup charge was directly shaped by our Plastic Free Scotland network, while community efforts helped push the UK government toward its commitment to a zero-waste economy.

Through local action and national advocacy, Plastic Free Communities is proving that people power can drive real, lasting change.

### Key Stats in 2024:

- 674 total communities with 190 awarded (21 joined this year)
- 5,817 total businesses (400 joined this year)
- 4,468 total PFC allies (368 this year)
- 1,866 total events and actions (213 this year)
- 303 total Plastic Free Council motions (21 this year)



# OCEAN ACTIVISTS EVERYWHERE

Some of our programmes and activities focus solely on water quality or plastic pollution, while others bring communities and volunteers together to tackle both, alongside wider ocean conservation and education efforts.

We strive to make Ocean Activism open to all, ensuring everyone has the opportunity to take part. A movement with diverse voices is a movement with greater impact.

## REGIONAL REPS

Our Reps programme is the driving force behind our nationwide impact, connecting communities with our campaigns and amplifying our work on the ground. These dedicated volunteers serve as local ambassadors, organising events, leading clean-ups, delivering school talks, engaging in citizen science, and representing us in the media.

The network has grown from 120 active Reps to almost 200 throughout 2024 following a national recruitment drive, with regional Reps now representing every corner of the UK, reaching thousands of people.

This year, Reps led 174 plastic clean-ups, mobilising 3,996 people to remove 3,556kg of rubbish. They played a key role in citizen science water testing, supported youth engagement in Tower Hamlets, and joined major rallies like the Restore Nature Now march and the March for Clean Water.

They also organised 34 Paddle Out protests, bringing 5,500 people together to demand an end to sewage pollution, and represented us at events like Running Out of Time, Out & Wild Festival, and The Big Plastic Count.

In Wales, Reps partnered with Langland Board Riders and the Welsh Surf Federation to relaunch The Toxic Trophy surf competition, highlighting sewage and chemical pollution. Across the UK, they helped identify new swim spots for official bathing water designation. Meanwhile, our HQ team visited the North East and Scotland to strengthen networks and address region-specific water quality and plastic pollution challenges.

Our Reps are at the heart of grassroots activism, shaping the future of ocean protection, one community at a time.




## OCEAN SCHOOL

Our Ocean School Beach Sessions provide hands-on experiences for disadvantaged children, including young carers and families from under-resourced communities. Held on Cornwall's beaches, sessions featured grounding meditations, rock pooling, poetry, and sand art, helping 100 young participants connect with and protect marine ecosystems. Strengthened partnerships with organisations like Go Beyond and Trelya expanded our reach whilst fostering new relationships with groups such as Black Voices Cornwall.

Digital Ocean School, our free, year-round online platform, brought the ocean to children nationwide through 360° videos and interactive activities. This year, we introduced a new underwater scene exploring Cornwall's seagrass habitats and collaborated with schools to produce student-led 360° videos. With 24,647 scene views, the platform continues to foster powerful connections to waterways and the ocean.

We also extended this digital experience to in-person workshops at venues like The Box in Plymouth and the Natural History Museum in London, using VR headsets to create unforgettable moments. Workshops in Plymouth, Bristol, and London helped us gather feedback to refine and expand the programme for the future.

## BUILDING BELONGING

2024 was also a landmark year for Equity, Diversity, and Inclusion (EDI). Kicking off with a keynote speech at the Ocean & Coastal Futures Conference, we reinforced our commitment to making ocean advocacy more inclusive. As one of the few environmental organisations with a dedicated EDI manager, we are now recognised as leaders in this space. Developing an EDI strategy that integrates into our wider organisational plan is a milestone, positioning us at the forefront of inclusivity in Ocean Activism.

Working together with external partners we've developed an EDI toolkit for Ocean Activism. This work has directly impacted our operations, including providing British Sign Language translators at key events for the first time. We've also contributed to sector-wide discussions on inclusion and led new research on the intersection of ocean sports, advocacy, and conservation.

This year, we launched initiatives with under-represented communities, particularly urban groups, through the EY Foundation Intern Programme and a three-month project in Tower Hamlets. We deepened partnerships with Black2Nature and formed new collaborations with Out & Wild, supporting their festival and mass swim event for the LGBTQIA+ community.

# COMMUNICATIONS

The Communications team at Surfers Against Sewage ensures our mission is heard loud and clear, inspiring communities to take action to protect our blue spaces. Raising awareness about the state of our waterways is crucial to keeping sewage and plastic pollution at the forefront of public concern across the UK.
In 2024, we made sewage pollution a front-page issue and a key talking point in the general election. Those in power were listening, and we made sure our message was impossible to ignore.

Media highlights included live coverage on Sky News and BBC Breakfast for our mass Paddle-Out protests, plus features on ITV News and in The Guardian, The Observer, The Times, and the Evening Standard. We launched our election road trip live on Good Morning Britain from Windermere and joined BBC Radio 4's Today show to discuss Bathing Water Regulations and our Protecting Wild Waters programme.

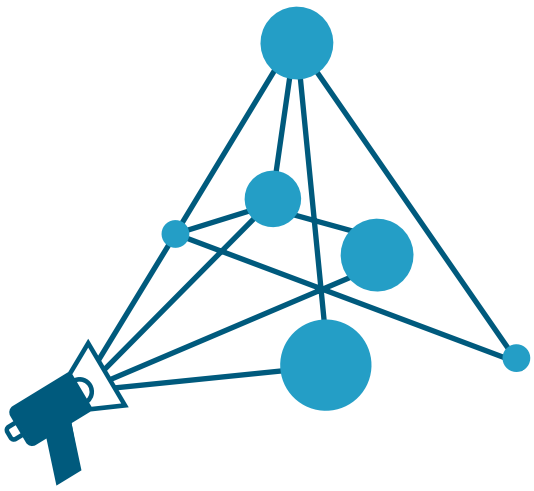
We also played a key role in gathering data for Joe Lycett's TV investigation into sewage pollution, with our Science Officer appearing as an expert in 'Joe Lycett vs Sewage', which aired on Channel 4 in February 2024.

**Key Stats:**

- Total Media Coverage: 10,386
- Total Website Visitors: 755,000
- Total Emails opened: 5.1 million
- Average Advertising Value of all coverage generated: £242,354,289
- Online Media Coverage: 8,408
- Broadcast Media Coverage: 1,978

**Social Media Followers:**

- Instagram Followers: 181,208
- Facebook Followers: 166,587
- X Followers: 77,514
- LinkedIn: 23,568
- Bluesky: 487
- TikTok: 348





**449,000+ followers across all social media platforms**




# BEHIND THE SCENES AT SAS

Our dedicated team drive the people-powered action highlighted throughout this report. Without them our programmes wouldn't exist, thrive or create impact.

In 2024, we welcomed 12 new staff members, bringing our team to 50. Our staff turnover rate of 13% and retention rate of 78% reflect a strong, committed workforce. We also expanded our board of Trustees to 10, with the addition of Jen Richardson (charity finance and governance specialist), Tom Lewis (scientist and accountant), and Gabe Davies (Ocean Marketing Manager for Patagonia and British surfing champion), all bringing valuable expertise in governance and development.

June saw a major sustainability milestone as we installed solar panels at HQ, reducing our reliance on the grid by up to 70% and cutting carbon emissions. We also rolled out Phase 1 of our new CRM (customer relationship management) system to enhance supporter engagement. Fundraising and communications are already benefitting from the system, with community and campaign data integration planned for early 2025.

Throughout the year, we revisited our organisational strategy, engaging staff, trustees, and key stakeholders to refine our identity, impact areas, and approach for the second half of the Ocean Decade. This will ensure our work remains aligned with our mission to drive real change.

From strengthening our team to expanding our impact, 2024 was a year of growth, connection, and meaningful change. There's more to come in 2025 and beyond, and we couldn't be more excited to continue building impact together. So, thank you for your support and being on this journey with us.



# FUTURE PLANS AND ACTIVITY: 2025

## SEWAGE POLLUTION

2025 will be a defining year for our work on sewage pollution driven by the huge opportunity we have through the Water Commission and subsequent Water Bill.

The Commission is set to recommend reforms by June 2025. The Government has promised to implement these reforms in the form of new legislation in Autumn 2025. While the government's measures so far are promising, we are already seeing a weakening of ambition. The Review's terms of reference seemingly limit the scope of the review to just tinker with a broken system. There are fears that pressure from water industry lobbyists may blunt the ambition of efforts to reform the sector further through the review. As such, our work this year will focus on capitalising on these opportunities to create a water system that is fair and transparent, and prioritises customers, the environment and human health. Our priority will be to drown out the lobbying of the polluters and ensure that the review and recommendations are aimed at reforming the water industry as a whole.

Alongside the above developments, activism connected to sewage pollution has grown exponentially, with campaigns such as Save Windermere and the unprecedented legal action being taken in Exmouth, led by ESCAPE, receiving considerable media attention and public support. There is now a need for Surfers Against Sewage to re-engage its networks and empower supporters to meet the coming opportunities with coordinated action. In turn, helping to align and mobilise the wider communities impacted by sewage pollution.

As an organisation, we'll be capitalising on the opportunity we have to push for radical and systemic change and as such will be throwing everything at it – this will be reflected in the workflow across the organisation, with our work on plastic being scaled up in the later part of the year to allow for us to prioritise sewage pollution in the first half of 2025.




## Our strategic approach

2025 is the first year of our new 3-year strategy. Our long-term strategic approach to tackling sewage pollution and meeting our goals will be to:

### KEEP UP PUBLIC AND COMMUNITY PRESSURE AS WELL AS MEDIA SPOTLIGHT

We will continue to mobilise the public and build agency of communities to campaign on this issue – visibly campaigning in the way we are known for - maintaining pressure on decision makers and keeping the media spotlight.

### BUILD CASE AND TELL STORY OF FAILED SYSTEM

We will strengthen the case for change, with citizen science, data, investigations and exposés – continuing to uncover the state of our waters and their impact on public health, and with a new focus on the financing of the industry and the outsize influence this has.

### TARGET AND NEUTRALISE THE OPPOSING LOBBY (WATER INDUSTRY, INVESTORS)

We will be alert to the counter-lobby and aim to neutralise their influence.

### DIRECT ADVOCACY

We will build the relationships and create the spaces we need to advocate successfully within Westminster.

### DEVOLVED NATIONS

We will reboot our work in the devolved nations over this period, drawing on the expertise of our devolved Ocean Activists, initially with a focus on transparency and data in Scotland and Northern Ireland.




# PLASTIC POLLUTION

2025 will be a significant year when it comes to re-igniting and scaling our work to tackle plastic pollution in the UK. As an organisation we have a history of working on plastics and have a number of assets that can be utilised to drive our impact with a clear and refreshed approach to the problem. We have an established network of communities, schools, businesses, councils and individuals who are all leading the charge on local action, and our well established Million Mile Clean programme provides a unique opportunity to highlight the scale of the problem and who the worst offenders are. However, over the last few years, as we've focused our resources on sewage pollution, our plastics work has had less attention.

We know we need to see meaningful and legally binding legislation on plastics that will curb production and consumption and crucially provide a clear steer to industry, brands and retailers that they must invest in circular solutions and eliminate single-use plastics. Ultimately, we need the government and businesses to feel the weight of public pressure and our role as an organisation will be to drive this, mobilising communities and citizens to hold them to account and demanding action.

In 2025 our focus is going to be on getting the issue of plastic pollution back on the public and political agenda, shifting the narrative and pushing for legislative change. We'll work to expose the lack of action from brands and retailers, highlighting who the biggest polluters are and who is falling behind when it comes to meeting their targets. We believe this is going to be a key lever to demonstrate why voluntary commitments don't work and government intervention and legislation is essential if we're going to tackle the problem.

We'll align our communities work with our revised strategy whilst also providing practical actions people can take to support us in driving the system change we need to see.

To ensure success, we're going to refocus the team, reconnect with the wider sector that are working on plastics and reposition SAS as leaders in this space.



### Opportunities & Levers

There are a number of key opportunities for us to leverage this year including:

## UK GOVERNMENT COMMITMENT TO ZERO WASTE ECONOMY

Shortly after entering government, Steve Reed announced five priority areas for Defra, one of them being the creation of a roadmap to move Britain to a zero-waste economy. The Government's first action to deliver this has been to create a 'Circular Economy Taskforce'. This independent task force has been tasked with creating a strategy and 10-year road maps to achieve a Zero Waste Economy. We expect initial roadmaps and policy recommendations to be published in Autumn 2025. It's likely this could lead to the creation of legislation, e.g., circular economy bills, which we would then have an opportunity to influence moving into 2026. Our aim will be to ensure that these strategies and roadmaps are centred around reduction and include overall targets to reduce production and consumption of plastic.

## IMPLEMENTATION OF DEPOSIT RETURN SCHEME (DRS)

A DRS scheme is due to be implemented in England, Scotland and Northern Ireland by 2027 and regulations have been passed in parliament to make this happen. The implementation, however, has been repeatedly delayed and further dither and delay is a strong possibility with an active lobby from retailers to slow progress. Our aim is to show law makers the public support for the implementation of a DRS and drown out those lobbying for further delay.



## GLOBAL PLASTICS TREATY

The Global Plastics Treaty was derailed without further agreement at the end of 2024. Oil producing nations refusing to agree to text that would require a reduction in production, and the 'high ambition' coalition refused to remove this clause. Talks are set to resume in 2025, but with no clear dates. Our aim will be to demonstrate public support for the UK to remain committed to a high ambition treaty. We can achieve this by pushing for ambitious domestic policy focussed on reduction. Post agreement we will focus on ensuring the UK leads the world in rapid implementation.

## CORPORATE PLASTIC REDUCTION TARGETS

Fast-Moving Consumer Goods (FMCG) Brands and retailers have previously set targets to reduce plastic pollution by 2025. Many, if not all, of these producers have failed to meet these targets or have quietly dropped these targets. This provides both an opportunity to call out producers through exposés and reports, and highlight legal obligations. Our aim will be to show that voluntary commitments don't work and we need government to step up and create legally binding plastics reduction policies and targets.



# FUNDRAISING REVIEW

To achieve our ambitious 2030 strategic aims and maximise our impact in this crucial decade for the ocean we will increase our income, based on a foundation of resilient, sustainable and diverse income streams.

We have grown our fundraising team, and invested in the systems and processes underpinning our fundraising work to ensure we can continue growing our income as efficiently as possible. In recent years we have grown our organisation, invested in IT infrastructure, and in 2024 we implemented the first phase of a new CRM system. Alongside this, we have diversified our programmes of work and campaigns to increase our organisational impact. Consequently, our cost base has increased, including payroll costs. With ongoing drive and ambition to deliver our objectives, as detailed in our updated strategic plans, we need to continue to increase our income.

## Our key fundraising objectives are:

- **Continue to grow our income to ensure the charity's long-term sustainability** – to support our increased organisational capacity and expenditure on charitable activities and associated increase in impact, we will grow our income year on year.
- **Continue to raise a large proportion of unrestricted income** – aiming for between 20% - 25% restricted income short term, and 20% in the long term. We will grow both restricted and unrestricted income streams to ensure SAS can cover core costs, have maximum flexibility over spending decisions, and the ability to campaign in an agile way.
- **Continue to attract donors that genuinely believe in our mission and share our values, and focus on "surprising & delighting" our donors** – ensure our donors are aligned with SAS's mission and values and find ways to deepen the connection and relationships we have with our donors.
- **Create a strong fundraising foundation** – ensure our fundraising is focused on our donors' needs, and focus on developing key fundraising products that are scalable. We will implement the best technology to enhance the supporter experience and increase conversion rates.

# Review of 2024

We did not achieve our budgeted growth of £750k in 2024, our growth was £469k (16.2% growth), bringing our fundraised income to £3.4 million. Due to our tight financial controls and quarterly reforecasting process, we were able to reduce our expenditure in all departments to deliver a small surplus for the year.

Despite the challenges, there were valuable organisational learnings, highlighting key interdependencies critical to ensure the continued success of fundraising at SAS. These learnings have been used to inform our fundraising strategy for 2025 and beyond.

## Key highlights & learnings from 2024

- We increased our income to £3.4 million, our most successful year of income generation and grew almost all income streams..
- We moved into an exciting new phase of our partnership with People's Postcode Lottery – we are now a long-term partner. Their support has been instrumental in supporting the development, growth and increased impact of SAS.
- Partnership with The Big Give – we continued our long standing and highly successful partnership with the amazing team at The Big Give – we delivered two appeals in 2024, our first "Now or Never" was our most successful appeal in SAS history, raising over £200k. Our "Wave of Action" appeal raised over £110k. These appeals highlighted our incredible community and their belief and support for our work.
- Corporate income – our updated due diligence process has been a positive step to ensure our partnerships align with our mission & values. However, it has meant that we have declined significant amounts of funding, over £100k in 2024.
- Dip A Day in October is our communities' favourite fundraiser, born from our collective love for our blue planet and our eagerness to help save it. In 2024 we aimed to double income from £200k to £400k, but fell short of this ambitious target and achieved £150k. Our reliance on one mass participation event highlighted the need to diversify our community fundraising portfolio of events.
- Our website donation process has not utilised the best technology to provide a user-friendly intuitive platform. Consequently, our conversion rates are comparatively low and impacting our ability to recruit new members & donors – we will be undertaking foundational work in 2025, implementing a new donation platform and working with new suppliers to optimize our fundraising web pages.
- Digital mobilisation – we have recognised the need to upskill the team in digital mobilisation, this will be an organisational wide project in 2025.
- CRM implementation – this major project has required significant capacity. Although essential, and with clear long-term benefits, this has reduced the capacity of the team for fundraising in 2024, and will take time for the team to on-board and fully realise the benefits.
- We continued to improve ways of working across the organisation to better integrate fundraising with other departments.



# Our Fundraising Vision

We empower purposeful giving to save the ocean, through exceptional and memorable supporter experiences. We raise funds sustainably by having the right resources, clarity and collaboration.

## Our approach to fundraising

- We believe in putting our supporters at the heart of our fundraising and our organisation, treating them with honesty and respect and keeping them regularly informed about the impact their support has enabled us to achieve. We will be led by our supporters about the frequency and the methods with which they would like to be contacted by us.
- We believe that our fundraising and the partners we work with should be committed to the highest environmental standards and not have business practices that negatively impact the environment.
- We are registered with the Fundraising Regulator and adhere to the Code of Fundraising Practice.
- During the year we used suppliers to support the following fundraising activity:
    - Telemarketing campaign to recruit new regular donors and to reactivate lapsed regular donors
    - Fundraising appeals, creative concept development and strategy
- We commissioned QTS Fundraising to undertake the telemarketing campaign for us. QTS is registered with the Fundraising Regulator, Information Commissioner's Office, accredited and members of the Institute of Fundraising and members of the Data & Marketing Association.
- We monitored QTS with weekly reports and catch ups with their team. We are provided with samples of calls that allow us to ensure the highest quality of calling. The QTS team undertake extensive training provided by SAS to ensure they can speak knowledgeably about our work.
- We commissioned Forward Action to develop appeal concepts and strategy.

## Safeguarding vulnerable people and fundraising

Our safeguarding policy covers the need to protect vulnerable people whilst fundraising. All Surfers Against Sewage staff are made aware of our safeguarding policy as part of their initial induction process and confirm their understanding. We ensure that our contractors have access to and understand this policy as well as assessing their own Safeguarding policies and training.

We will not take a donation if we know, or have good reason to believe, that a person lacks capacity to decide to donate, or is in vulnerable circumstances, which mean they may not be able to make an informed decision.

## Complaints

In 2024 we received no complaints about our fundraising.

## Our supporters

**Our work is only possible thanks to the incredible support of our donors and partners.**

We would like to thank everyone who supported Surfers Against Sewage in 2024, our members, donors, corporate partners, community fundraisers, trust and foundation partners and anyone else who supported our work.

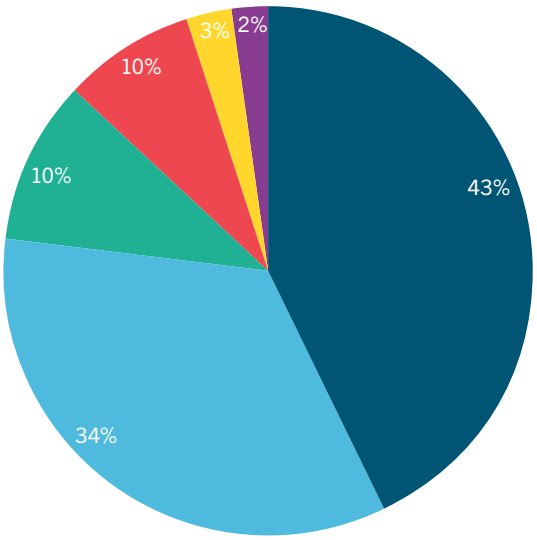


# FINANCE REVIEW



# FINANCIAL REVIEW

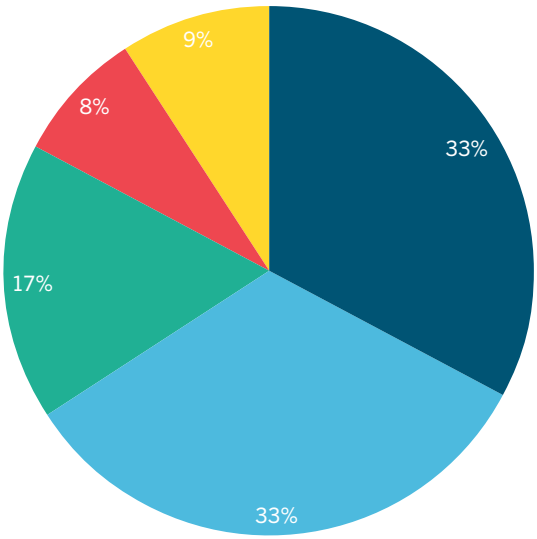
The trustees and management agreed a stretch budget for 2024 with ambitious income targets, recognising that 2024 was likely to be a pivotal year for making long-term impact. Our Fundraising team, and our communities, supporters, companies and charitable trusts and foundations, all rose to the challenge and in 2024, the Charity's incoming resources totalled £3,363,756 (2023: £2,894,655), a 16% increase over the previous year.




**Income (£'000s)**

- Trusts and Foundations – £1,447
- Individual Giving – £1,147
- Corporate – £353
- Communities & Events – £263
- Philanthropists – £85
- Trading Income and other – £69

Expenditure in 2024 totalled £3,327,429 (2023: £2,996,067), resulting in a surplus of £36,327 (2023: Deficit of £101,412).




**Expenditure (£'000s)**

- Fundraising costs – £1,101
- Tackling Sewage Pollution – £1,095
- Tackling Plastic Pollution – £565
- Supporting Ocean Activists – £282
- Education – £285

As shown in the Statement of Financial Activities, £1,096,788 (2023: £965,314) of income was restricted for specific projects and the expenditure on those projects was £927,650 (2023: £895,443). In addition, restricted income was used to fund the purchase of fixed assets, including the new CRM. The value of these fixed assets at 31 December 2024, equating to £333,591, has been transferred from restricted to unrestricted funds as the assets are held for general purposes and there is no restriction as to their future use.

At the start of 2024, we budgeted for a surplus of £16,802. Through close monitoring of expenditure, we have achieved a surplus of £36,327, despite not achieving our income target for the year. We delivered successful outcomes in our activities within communities and in our national campaigns, and we now have a refreshed strategy to deliver even more in the coming years.

In 2025 we have budgeted to utilise some of our unrestricted reserves. We are fortunate to have a good level of reserves and we recognise that 2025 will be a pivotal time to influence the potential transformation of the water industry. Despite ongoing economic uncertainties and inflationary pressures, we are confident that our funders and supporters will not want us to hold back on our spending, and that our case for support is stronger than ever before.

However, we have increased the number of our employees and invested in systems and infrastructure over the last couple of years, resulting in higher fixed costs. Unfortunately, pollution of our seas and rivers will not be fixed overnight and Surfers Against Sewage needs to be here for the long-haul. Our finances need to be resilient and sustainable and we continue to rely upon the generosity of our supporters, our communities and trusts and foundations to achieve this.

## Restatement of costs

As explained in Note 9 and within Accounting Policies Note 2 to the accounts, the method for allocating costs has been amended in 2024 to improve the way we attribute costs to our areas of activity, aligned with the achievement of our strategic aims. The costs for 2023 have also been restated to adopt a consistent methodology and enable a like-for-like comparison of 2024 and 2023. The allocation of support costs has also changed to better reflect the use of support functions by fundraising and in the delivery of charitable activities. A detailed breakdown of the support costs is provided in Note 8.

## Principal Funding sources

Our principal funding sources are set out in Notes 3 and 4 to the accounts and in the income chart above.

We are incredibly grateful to all those who gave their time, experience and money to SAS during the year. We are fortunate to have such a wonderful community of supporters, and hugely valued relationships with key trusts and foundations which fund so much of our work.

## Reserves

At year-end total reserves stood at £2,472,427 (2023: £2,436,100) with £90,113 being restricted as to their use (2023: £254,566).

The level of free reserves available for general use stood at £1,869,869 (2023: £2,074,339). The reduction in the level of free reserves during 2024 is due to the purchase of fixed assets, primarily the new CRM and improvements in the SSRS app. Free reserves are calculated by deducting the net book value of unrestricted fixed assets from total unrestricted funds.

### Designated funds

A designated Fixed Asset Reserve has been established in order to clearly reflect those unrestricted reserves which are represented by unrestricted Fixed Assets. These reserves are not available for general charitable expenditure, and setting aside a designated fund ensures transparency in relation to the amount that remains for general use, i.e., the free reserves (see Note 21). The designated Fixed Asset Reserve amount equates to the net book value of unrestricted fixed assets. The fund will be utilised by the depreciation of the underlying assets over time.

### Reserves Policy

Our reserves policy has been designed in accordance with our current business model and the opportunities and risks we face.

We require reserves to:

- Invest in our digital infrastructure to bring our technology up to speed and improve processes.
- Invest in our campaigning impact as well as employee training and engagement to enhance our charitable impact.
- Fund unexpected opportunities so we are able to respond to key environmental events.
- Cover fixed costs for 6 months in the unanticipated event that we lost income sources.
- Meet the working capital requirements of the charity.
- Allow continued funding of a project in the event of funding not being immediately available, until further funding can be sourced.

To cover these requirements, the Trustees aim to hold general free reserves (unrestricted reserves excluding those represented by fixed assets and specific designated funds) of between £1.5m and £2.1m. Income and expenditure streams are forecast through annual budgets and carefully monitored through quarterly reforecasts and monthly management accounts. The target level of reserves is reviewed annually.

Budgeted expenditure for 2024 is £3.9m, with a deficit being budgeted to utilise unrestricted reserves of £328k. This will bring the free reserves down to approximately £1.5m by the end of 2025. The Trustees believe that the general free reserves of £1,869,869 held at 31 December 2024 are within the range required to support the continued activities of the charity, whilst ensuring resilience against an uncertain wider economic outlook.

## Investment Policy

The Investment policy is to hold investments in low-risk interest-bearing cash deposits, having regard to both the liquidity requirements of the charity and the interest rates available. Funds were transferred during the year to more ethical savings accounts in line with our values.

## Risk Management

The Board of Trustees has overarching responsibility for managing risks faced by the Charity. Significant risks to which the Charity is exposed are formally reported to the committees and the Board, with in-depth discussion of the top risks within our charitable activities by the Fundraising, Campaigns and Communications Committee and more discussion of the top operational and finance risks by the Finance and Operations Committee.

The Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

Significant areas of risk currently include:

- Increased volatility and uncertainty in the external environment (war, climate crisis, cost of living, economic crisis) reduces attention and perceived importance in our strategic agenda. Associated other priorities may result in a loss of interest from policy-makers, public, and funders. We mitigate this risk by continuing to highlight the impact of increasing water bills and public health risks in our media campaigns. The launch of our new strategy and external events such as the Independent Commission into the Water Sector and its Regulation (England & Wales) provide opportunities to galvanise public opinion and keep the issue of water pollution at the top of the government agenda.
- The risk that we fail to keep up with rapid advancement of Artificial Intelligence (AI) and similar technologies and, consequently, do not benefit from the operating efficiencies this could provide. We are still a relatively small organisation, but we work with an increasing amount of data and recognise the need to keep pace with emerging technologies. Our Safer Seas and River Services App, our Data HQ, and our new CRM, demonstrate that we continue to invest in our systems and in technology to deliver maximum impact, but ongoing investment is needed to keep pace. We plan to develop an IT and Data strategy during 2025 but need external expertise for this, for which we ideally need donated funding or a pro bono offer.
- There is a regional political risk, if we fail to understand the different challenges faced by Ocean Activists in the Devolved Nations, leading to a loss of support and irrelevance outside England. The structure of water companies and systems

is not the same across the UK nations and therefore, answers to the pollution problems are likely to be different. During 2025 we will be working more closely with representatives in the devolved nations to ensure our strategic plans and campaigns are adapted appropriately.

- The risk that there may be inadequate or badly understood internal policies and procedures on crisis management, serious incidents, complaints, health and safety, or safeguarding, which may result in harm to an employee or member of our community or legal non-compliance, with associated financial and reputational impacts. We have sound operational and regulatory processes and policies in place, with prompts for regular review. We have an ongoing programme of training to refresh employees' knowledge and to support compliance, particularly when policies and procedures are amended and updated. Our procedures include mandatory risk assessments for each event involving employees, our volunteers and members of the public.

## Key Management Personnel

The charity trustees delegate day-to-day management of the charity to Giles Bristow, the CEO. A Scheme of Delegation defines the areas where responsibility remains with the Board and those areas where authority is delegated to the Chief Executive and other members of the Leadership team. A supplementary document outlines the Financial Thresholds for delegated limits of authority for Directors and budget holders in undertaking operational duties such as placing orders and signing contracts.

The pay and remuneration of the Chief Executive is reviewed and agreed annually by the Board of Trustees. The remuneration of the Leadership Team, and of all other employees, is set by reference to a defined pay scale with grades that that are regularly benchmarked.

## Related Parties

Please see note 24 to the financial statements for details of related party transactions.

## Nature of governing document

Surfers Against Sewage (SAS) is a charitable company limited by guarantee, incorporated on 20th April 1994, and registered as a charity on 13th February 2012. It is governed by Articles of Association, having been amended by special resolution by Trustees registered at Companies House on 29 September 2021. In the event of the company being wound up the members are required to contribute an amount not exceeding £1. On 31/07/2025 the charity changed its name from Surfers Against Sewage Limited to Surfers Against Sewage.

## Recruitment and appointment of trustees

The management of the Charity is vested in the trustees who, elected by the membership, act in a voluntary capacity. The number of trustees must always be the same as the number of members. Members are individuals whose names are recorded as company members in the Charity's statutory registers.

A wide range of professional skills is represented amongst the trustees including charitable, conservation, environmental consultancy, journalism, communications, fundraising, campaigning, and finance, strategy, legal and governance expertise. SAS Board of Trustees conducts regular discussions of any skills gaps and how these might be filled. New trustees are sought by advertising and by existing Members approaching individuals to offer themselves for election.

There were 10 trustees in post at 31st December 2024 (2023: 7 trustees).

## Induction and training of trustees

On commencement as a trustee of Surfers Against Sewage, individuals are provided with induction materials, including a copy of the Articles of Association, key policy documents, the latest financial statements and meeting minutes and links to relevant guidance materials from the Charity Commission including CC3 - The Essential Trustee. Throughout their tenure, trustees are provided with information about relevant webinars and seminars for trustees and copies of SAS publications, such as our Impact Report and Pipeline magazine. Recently, we have begun sending trustees a monthly update email summarising key upcoming events.

## Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the Auditor is unaware.



# REFERENCE & ADMINISTRATIVE DETAILS

**Chief Executive Officer:**
G Bristow

**Trustees:**
D Crockett
(Treasurer until 11.6.2024)
G Davies
(appointed 30.04.2024)
L Davies
C H Hides
L Kazan-Pinfield
J Khoo (Chair)
H Koldewey
T Lewis
(appointed 11.06.2024)
J Richardson
(appointed 11.06.2024, Treasurer)
L Siegle

**Finance and Operations Committee:**
J Khoo
D Crockett
L Kazan-Pinfield
H Koldewey
T Lewis
J Richardson (Chair)

**Fundraising, Campaigns and Communications Committee:**
D Crockett
L Davies
G Davies
J Khoo
H Koldewey (Chair)
T Lewis
L Siegle

**The charity is incorporated in England & Wales:**
Company Registration Number 02920815
Charity Registration Number 1145877

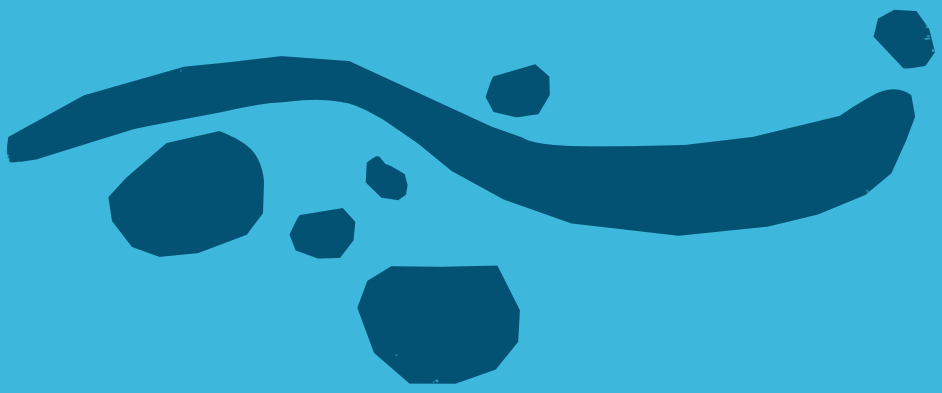
**Registered Office:**
Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 0RD

**Bankers:**
Lloyds Bank PLC
7 Boscawen Street
Truro
Cornwall
TR1 2QT

**Auditor:**
PKF Francis Clark
Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

**Solicitors:**
Stephens Scown
Osprey House
Malpas Road
Truro
Cornwall
TR1 1UT

# STATEMENT OF TRUSTEES' RESPONSIBILITIES



## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Surfers Against Sewage for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose, with reasonable accuracy at any time, the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 14 August 2025 and signed on its behalf by:



J Khoo (Chair) Trustee

# INDEPENDENT AUDITOR'S REPORT



# Independent Auditor's Report to the Members of Surfers Against Sewage

## Opinion

We have audited the financial statements of Surfers Against Sewage (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 42), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which the charity operates. The key regulations we identified included registration with the Fundraising Regulator and adherence to the Code of Fundraising Practice, General Data Protection Regulation (GDPR), compliance with grant funding conditions and health & safety regulations due to the nature of community events held such as beach cleans. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies Act 2006, Charities Act 2011 and compliance with the Charities Statement of Recommended Practice.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur as part of the audit planning process. We determined that these risks are low considering the fact that the charity operates on a not-for-profit basis and so there would be no motivation for management to influence performance for individual gain.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures included the following:

- We reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance. Where required, legal costs were vouched to supporting documentation and correspondence.
- We reviewed the board minutes to identify any potential compliance issues none of which were identified. The minutes were also checked to ensure the responsibilities of the Trustees were being appropriately carried out.
- We obtained copies of the Charity's health & safety policies and reviewed these for appropriateness, framed in our understanding of the sector.
- We obtained copies of the Charity's GDPR policies and reviewed these for appropriateness, framed in our understanding of the sector.
- We made enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
- We obtained copies of the Charity's expense and procurement policies to ensure they promote expenditure in line with the Charity's objects and the Code of Fundraising Practice.
- We reviewed a sample of expenditure to ensure it was allocated against the appropriate grant funds and in keeping with the Charity's policies.
- We discussed the controls in place over the procurement, collection and recording of fundraising income to ensure they are in keeping with the Code of Fundraising Practice.
- Expenditure on activities required in order to comply with relevant legislation were vouched to expenditure items in the accounting records.
- We audited the risk of management override of controls through testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business.

As part of our enquiries, we discussed with management whether there have been any known instances, allegations or suspicions of fraud of which there were none. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate omissions, collusion, forgery, misrepresentations, or the override of internal controls. We are also less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of the auditor's report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

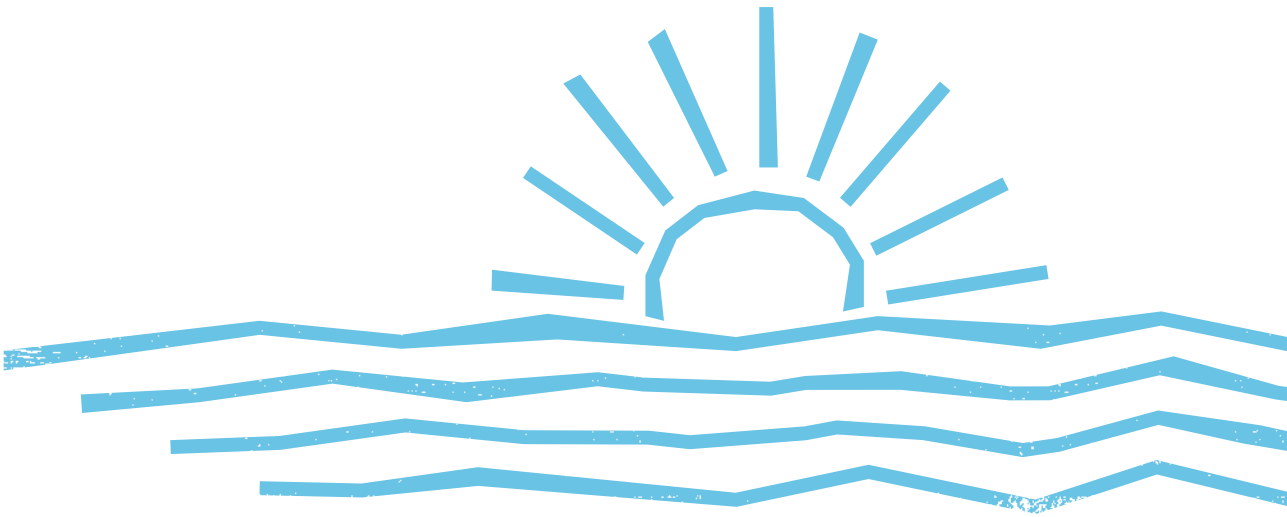
PKF Francis Clark

.....

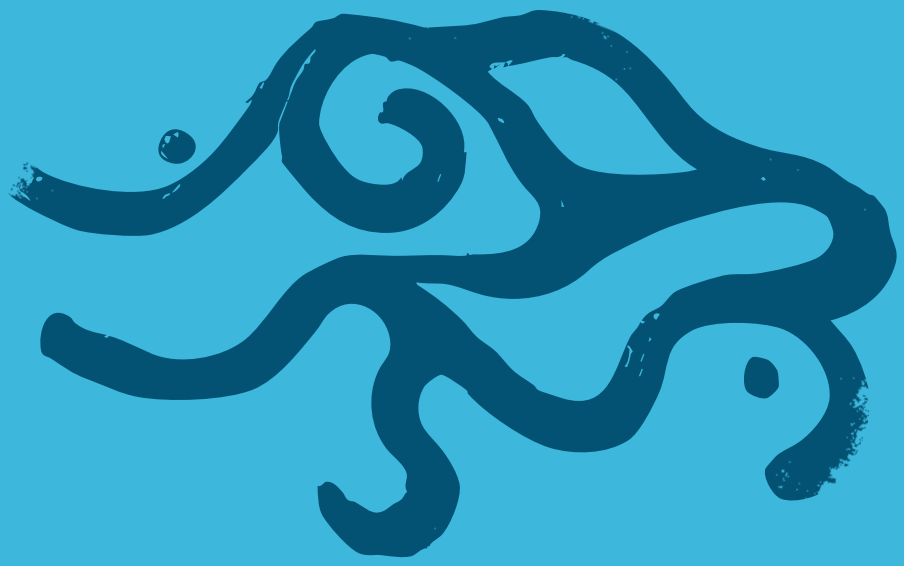
Darren Perry (Senior Statutory Auditor)
For and on behalf of PKF Francis Clark, Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 17 September 2025



# STATEMENT OF FINANCIAL ACTIVITIES



# Statement of Financial Activities for the Year Ended 31 December 2024

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2024 |
|---|---|---|---|---|
| **Income and Endowments from:** | | **£** | **£** | **£** |
| Donations and legacies | 3 | 1,899,845 | 107,777 | 2,007,622 |
| Charitable activities | 4 | 269,812 | 989,011 | 1,258,823 |
| Trading activities | 5 | 41,979 | - | 41,979 |
| Investment income | | 54,899 | - | 54,899 |
| Other income | | 433 | - | 433 |
| **Total income** | | **2,266,968** | **1,096,788** | **3,363,756** |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (1,101,253) | - | (1,101,253) |
| Charitable activities | 7 | (1,298,526) | (927,650) | (2,226,176) |
| **Total expenditure** | | **(2,399,779)** | **(927,650)** | **(3,327,429)** |
| Net (expenditure)/income | | (132,811) | 169,138 | 36,327 |
| Transfers between funds | 7 | 333,591 | (333,591) | - |
| **Net movement in funds** | | **200,780** | **(164,453)** | **36,327** |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 2,181,534 | 254,566 | 2,436,100 |
| **Total funds carried forward** | 21 | **2,382,314** | **90,113** | **2,472,427** |

All of the charity's activities derive from continuing operations during the above period.
The fund breakdowns for 2024 and 2023 are shown in note 21.

# Statement of Financial Activities for the Year Ended 31 December 2023

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2023 RESTATED |
|---|---|---|---|---|
| **Income and Endowments from:** | | **£** | **£** | **£** |
| Donations and legacies | 3 | 1,676,829 | 121,294 | 1,798,123 |
| Charitable activities | 4 | 197,305 | 844,020 | 1,041,325 |
| Other trading activities | 5 | 23,581 | - | 23,581 |
| Investment income | | 31,626 | - | 31,626 |
| **Total income** | | **1,929,341** | **965,314** | **2,894,655** |
| | | | | |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (934,838) | - | (934,838) |
| Charitable activities | 7 | (1,165,786) | (895,443) | (2,061,229) |
| **Total expenditure** | | **(2,100,624)** | **(895,443)** | **(2,996,067)** |
| Net (expenditure)/income | | (171,283) | 69,871 | (101,412) |
| **Net movement in funds** | | **(171,283)** | **69,871** | **(101,412)** |
| | | | | |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 2,352,817 | 184,695 | 2,537,512 |
| **Total funds carried forward** | 21 | **2,181,534** | **254,566** | **2,436,100** |

All of the charity's activities derive from continuing operations during the above period.
The fund breakdowns for 2024 and 2023 are shown in note 21.

# BALANCE SHEET



# Surfers Against Sewage
# (Registration number: 02920815)
# Balance Sheet as at 31 December 2024

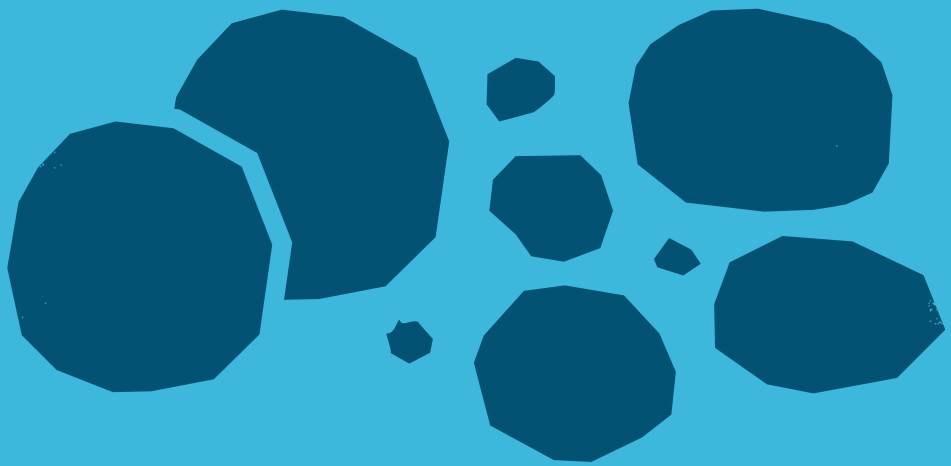
| | NOTE | 2024 | 2023 |
|---|---|---|---|
| **Fixed assets** | | **£** | **£** |
| Intangible assets | 13 | 406,046 | 212,489 |
| Tangible assets | 14 | 121,512 | 98,291 |
| | | **527,558** | **310,780** |
| **Current assets** | | | |
| Debtors | 15 | 167,545 | 101,246 |
| Cash at bank and in hand | 16 | 2,036,625 | 2,240,834 |
| | | **2,204,170** | **2,342,080** |
| **Creditors: Amounts falling due within one year** | 17 | (259,301) | (216,760) |
| **Net current assets** | | **1,944,869** | **2,125,320** |
| **Net assets** | | **2,472,427** | **2,436,100** |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | | 90,113 | 254,566 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 2,382,314 | 2,181,534 |
| **Total funds** | 21 | **2,472,427** | **2,436,100** |

The financial statements on pages 49 to 73 were approved by the trustees, and authorised for issue on 14 August 2025 and signed on their behalf by:



J Khoo (Chair)
Trustee

# STATEMENT OF CASH FLOWS



# Statement of Cash Flows for the Year Ended 31 December 2024

| | NOTE | 2024 | 2023 |
|---|---|---|---|
| **Cash flows from operating activities** | | **£** | **£** |
| Net cash (expenditure)/income | | 36,327 | (101,412) |
| **Adjustments to cash flows from non-cash items** | | | |
| Depreciation | 14 | 42,842 | 38,014 |
| Amortisation | 13 | 104,868 | 94,587 |
| Loss on disposal of fixed assets | | 751 | - |
| Investment income | | (54,899) | (31,626) |
| | | **129,889** | **(437)** |
| **Working capital adjustments** | | | |
| (Increase)/decrease in debtors | 15 | (66,299) | (29,676) |
| (Decrease)/increase in creditors | 17 | 47,541 | (47,803) |
| Increase in deferred income | 18 | (5,000) | 15,417 |
| **Net cash flows from operating activities** | | **106,131** | **(62,499)** |
| **Cash flows from investing activities** | | | |
| Interest receivable and similar income | | 54,899 | 31,626 |
| Purchase of intangible fixed assets | 13 | (298,425) | (127,883) |
| Purchase of tangible fixed assets | 14 | (66,814) | (52,163) |
| **Net cash flows from investing activities** | | **(310,340)** | **(148,420)** |
| Net (decrease)/increase in cash and cash equivalents | 23 | (204,209) | (210,919) |
| Cash and cash equivalents at 1 January | | 2,240,834 | 2,451,753 |
| **Cash and cash equivalents at 31 December** | **16** | **2,036,625** | **2,240,834** |

All of the cash flows are derived from continuing operations during the above two periods.

# NOTES TO THE FINANCIAL STATEMENTS



# Notes to the Financial Statements for the Year Ended 31 December 2024

## 1. Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The principal place of business is:
Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 0RD

## 2. Accounting policies

**Summary of significant accounting policies and key accounting estimates**
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**
The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**
Surfers Against Sewage 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 notes.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. Given the strong reserves level and cash balances of the charity, the trustees consider it appropriate to prepare the accounts on a going concern basis.

**Income and endowments**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The only exception to this relates to when the income is incapable of financial measurement such as donated items or services which are shown as their estimated market value or value to the charity as set out below.

**Donations and legacies**
Donations are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. This includes donated items and services which have been shown at their estimated market value. Where it has not been possible to estimate market value of donated services, the trustees have estimated the value of the service to the charity.

**Grant income**
Grants, including grants for purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year which they are receivable, unless the donor has specified that they must be used in future accounting periods, in which case the income is deferred until the future period. When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, the income is included in incoming resources of restricted funds when receivable.

**Other income**
Royalties from merchandise sales, raffle tickets sales, subscriptions from members and other income are recognised when receivable. Investment income is included when receivable. Grants and sponsorship, including grants for purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

**Change in basis of apportionment of expenditure and reclassification of comparative amounts**
As explained in the Financial Review and in Note 9, the method for allocating costs has been amended in 2024 to improve the way we attribute costs to our areas of activity, aligned with the achievement of our strategic aims. The costs for 2023 have also been restated to adopt a consistent methodology and enable a like-for-like comparison of 2024 and 2023. The allocation of support costs has also changed to better reflect the use of support functions by fundraising and in the delivery of charitable activities. A detailed breakdown of the support costs is provided in Note 8.

**Expenditure**
Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any input VAT not recovered. All costs are allocated between the expenditure categories of the Statement of Financial Activities 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.

**Raising funds**
These costs comprise direct fundraising costs and the costs incurred in acquiring and retaining donors and members, including production and distribution of the members' magazine 'Pipeline'. A proportion of central support costs is allocated on the basis set out in note 8.

**Charitable activities**
Charitable expenditure comprises those costs incurred by the charity in the activities associated with achieving our strategic aims under four main headings of:

- Tackling Sewage Pollution
- Tackling Plastic Pollution
- Education
- Ocean Activists

The costs include the salary costs of those working directly on these activities, other direct costs such as equipment and travel costs and a share of support costs.

**Support costs**
Support costs are those central support functions, including Governance, Finance, Human Resources, Office and IT costs which support more than one activity undertaken by the charity. These costs are apportioned across the activities that the function supports in order to arrive at the full cost for each reported activity. These are allocated to all activities (charitable and raising funds) on the basis set out in Note 8.

**Governance costs**
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

**Taxation**
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Intangible assets**
Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight-line basis over their estimated useful lives.

**Tangible fixed assets**
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Amortisation**
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Amortisation method and rate |
|---|---|
| Website, database and app | 33% straight line on cost |
| CRM | 20% straight line on cost |

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Leasehold improvements | Equally over the period of the lease |
| Fixtures, fittings & equipment | 25% straight line on cost |
| Computer Equipment | 33% straight line on cost |
| Vehicles | 25% reducing balance |

**Trade debtors**
Trade debtors are amounts due from corporate partners for royalties on merchandise sold, donations agreed or services performed in the ordinary course of business.

**Trade creditors**
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Foreign exchange**
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date. All differences are taken to the Statement of Financial Activities.

**Fund structure**
Unrestricted funds are general funds receivable or generated that are available for use at the Trustees discretion in furtherance of the objectives of the charity, without further specified purpose.
Designated funds are unrestricted funds that the Trustees set aside to be used for a particular future project or commitment or have invested in unrestricted fixed assets, which means the funds are then unavailable to spend on other charitable activities.
The purposes of the designated funds are set out in the notes to the accounts.
Restricted funds are subject to specific conditions by donors and grant making bodies as to how they must be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

**Operating leases**
Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

**Pensions and other post retirement obligations**
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.
Any pension liability and pension costs are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs, unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.

**Financial instruments**
The charitable company only had 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.

**Judgements and key sources of estimation uncertainty**
The preparation of the financial statements requires management to make some judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure. However, the nature of estimation means that actual outcomes could differ from those estimates.
Significant judgement is applied when assessing whether grant funding received should be accounted for either as a donation grant or as a performance-related services grant. Whether a contract is accounted for either as a donation grant or as a performance-related grant has a material impact on the timing of when such income is recognised.
Grant income includes grants for single projects accounted for as performance-related grants using the percentage of completion method. Percentage of completion has been estimated based on the ratio of costs to date at the balance sheet date compared to total expected project costs (including future project costs). The use of the percentage of completion method is considered a critical judgement and the value for future project costs included in total project costs used in the calculation is considered a key estimation. Estimates are also made in assessing the useful economic life of categories of assets to spread their cost over the accounting periods to which their use relates.

## 3. Income from donations and legacies

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2024 | TOTAL 2023 RESTATED |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations and legacies: | | | | |
| Donations from Charitable trusts & foundations | 183,580 | 107,777 | 291,357 | 210,733 |
| Donations from companies | 237,906 | - | 237,906 | 194,323 |
| Donations from individuals | 461,991 | - | 461,991 | 391,693 |
| Donations from community | 263,186 | - | 263,186 | 302,316 |
| Membership subscriptions | 693,190 | - | 693,190 | 678,597 |
| Legacies | 26,000 | - | 26,000 | - |
| Gifts in kind | 33,992 | - | 33,992 | 20,461 |
| | **1,899,845** | **107,777** | **2,007,622** | **1,798,123** |

Figures for 2023 have been restated to include income of £210,733 within donations from Charitable trusts and foundations, which were previously included within Income from charitable activities incorrectly (See Note 4. below). These funds were not performance-related grants and therefore, including them as donations is more appropriate.

## 4. Income from charitable activities

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2024 | TOTAL 2023 RESTATED |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Grants from Charitable trusts & foundations | 190,000 | 989,011 | 1,179,011 | 977,018 |
| Contracts for Charitable services | 26,916 | - | 26,916 | - |
| Corporate partnerships | 52,896 | - | 52,896 | 64,307 |
| | **269,812** | **989,011** | **1,258,823** | **1,041,325** |

As explained above in Note 3, the figures for 2023 have been restated to remove donations income of £210,733 from the Income from charitable activities and show it within Income from donations and legacies as this amount represents donations from Charitable trusts and foundations that were not performance-related grants, but straightforward donations to the charity.

## 5. Income from trading activities

| | UNRESTRICTED FUNDS | TOTAL 2024 | TOTAL 2023 |
|---|---|---|---|
| | £ | £ | £ |
| Trading income: | | | |
| Merchandise sales | 13,806 | 13,806 | 21,387 |
| Corporate sponsorship | 28,173 | 28,173 | 2,194 |
| | **41,979** | **41,979** | **23,581** |

## 6. Expenditure on Fundraising

| | DIRECT STAFF COSTS | OTHER DIRECT COSTS | SUPPORT COSTS | TOTAL 2024 | TOTAL 2023 RESTATED |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Community Events | 59,807 | 130,043 | 52,660 | 242,510 | 151,471 |
| Costs of raising other donations, grants and legacies | 344,173 | 214,050 | 223,261 | 781,484 | 709,682 |
| Communications & marketing | 26,317 | 31,899 | 19,043 | 77,259 | 73,685 |
| | **430,297** | **375,992** | **294,964** | **1,101,253** | **934,838** |

The restatement of 2023 figures is explained in Note 9 below.

## 7. Expenditure on charitable activities

| | DIRECT STAFF COSTS | OTHER DIRECT COSTS | SUPPORT COSTS | TOTAL 2024 | TOTAL 2023 RESTATED |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Tackling sewage pollution** | | | | | |
| Bathing Waters Support | 87,558 | 57,080 | 55,330 | 199,968 | 110,744 |
| Safer Seas and Rivers Service | 58,415 | 106,194 | 50,340 | 214,949 | 161,222 |
| Communications | 84,215 | 102,076 | 61,626 | 247,917 | 206,317 |
| Campaigns, Policy, Advocacy and Research | 213,392 | 132,968 | 85,517 | 431,877 | 391,948 |
| | **443,580** | **398,318** | **252,812** | **1,094,710** | **870,231** |
| **Tackling plastic pollution** | | | | | |
| Beach Cleans | 71,739 | 45,538 | 58,136 | 175,413 | 143,191 |
| Plastic Free Communities | 103,225 | 47,513 | 68,609 | 219,347 | 247,022 |
| Communications | 21,054 | 25,519 | 15,406 | 61,979 | 88,422 |
| Campaigns, Policy, Advocacy and Research | 53,348 | 33,242 | 21,379 | 107,969 | 167,978 |
| | **249,366** | **151,812** | **163,530** | **564,708** | **646,613** |
| **Ocean activists** | | | | | |
| Regional reps and volunteers | 92,127 | 41,372 | 48,582 | 182,081 | 273,323 |
| Building belonging | 50,885 | 22,974 | 25,967 | 99,826 | 48,519 |
| | **143,012** | **64,346** | **74,549** | **281,907** | **321,842** |
| **Education** | 126,411 | 80,475 | 77,965 | 284,851 | 222,543 |
| | **962,369** | **694,951** | **568,856** | **2,226,176** | **2,061,229** |

The restatement of 2023 figures is explained in Note 9 below.

## 8. Analysis of support costs

| | DEVELOP-MENT | MANAGEMENT & ADMINISTRATION | GOVER-NANCE | HR AND PEOPLE COSTS | OFFICE AND IT | FINANCE | TOTAL 2024 |
|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ |
| **Raising Funds** | 6,115 | 52,300 | 22,513 | 44,464 | 113,906 | 55,666 | 294,964 |
| **Charitable activities** | | | | | | | |
| Tackling Sewage Pollution | 3,106 | 42,019 | 23,507 | 35,391 | 90,664 | 58,125 | 252,812 |
| Tackling Plastic Pollution | 1,480 | 30,189 | 11,202 | 26,100 | 66,862 | 27,697 | 163,530 |
| Ocean Activists | 765 | 12,483 | 5,790 | 11,566 | 29,629 | 14,316 | 74,549 |
| Education | 763 | 14,803 | 5,777 | 11,887 | 30,452 | 14,283 | 77,965 |
| | **12,229** | **151,794** | **68,789** | **129,408** | **331,513** | **170,087** | **863,820** |

| | DEVELOP-MENT | MANAGEMENT & ADMINISTRATION | GOVER-NANCE | HR AND PEOPLE COSTS | OFFICE AND IT | FINANCE | TOTAL 2023 RESTATED |
|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ |
| **Raising Funds** | - | 26,605 | 18,262 | 59,702 | 60,833 | 54,824 | 220,226 |
| **Charitable activities** | | | | | | | |
| Tackling Sewage Pollution | - | 20,471 | 17,606 | 44,749 | 45,596 | 52,856 | 181,278 |
| Tackling Plastic Pollution | - | 20,146 | 12,362 | 46,195 | 47,070 | 37,111 | 162,884 |
| Ocean Activists | - | 5,763 | 6,677 | 13,906 | 14,169 | 20,045 | 60,560 |
| Education | - | 7,096 | 4,279 | 15,296 | 15,586 | 12,846 | 55,103 |
| | **-** | **80,081** | **59,186** | **179,848** | **183,254** | **177,682** | **680,051** |

The restatement of 2023 figures is explained in Note 9 below.

Support costs are allocated to activities on the following bases:

| | BASIS |
|---|---|
| Management & Administration | Number of FTEs working on the activities |
| Governance | Direct costs of each of the activities |
| HR and People costs | Headcount for each of the activities |
| Office and IT costs | Headcount |
| Finance costs | Direct costs of each area of charitable activity |
| Development costs | Estimate of time spent |

## 9. Prior year adjustment

The method for allocating costs has been amended in 2024 to improve the way we attribute costs to areas of activity, aligned with the achievement of our strategic aims. The costs for 2023 have also been restated to adopt a consistent methodology and enable a like-for-like comparison of 2024 and 2023.

Note 7 above shows the costs of our charitable activities. Some of our programmes and activities focus solely on Tackling Sewage Pollution and Tackling Plastic Pollution, while others bring communities and volunteers together to tackle both, alongside wider ocean conservation and education efforts. Therefore, we also have included a heading for Education which encompasses our activities such as Ocean School Beach Sessions and Digital Ocean School. We also show a heading for Building Belonging, which encompasses work with our community representatives (Chapters Network) and our work on diversity, equity and inclusion. This work aims to ensure we include all communities, particularly those more excluded groups where the ocean and access to wild waters is of even more significance for their health and wellbeing.

In previous years, communications costs have been treated as support costs. We are a campaigning organisation and our communication team activities are predominantly related to raising awareness of, and actively promoting our campaigns and messages through social and mainstream media channels. A percentage of the communications costs are attributable to fundraising activity, which we have estimated based on the time spent by employees in the communications team. Our communications costs are now dealt with as direct costs of fundraising and of charitable activities as shown in Note 6 and 7 above.

Our support costs consist of management and administrative costs, governance and finance, office and IT costs, human resource costs, and expenditure on development activity, which may include discussions about new partnerships or areas of work. The nature of these support costs and the basis of allocation has not previously been clear in the notes to the accounts. Previously, no support costs were allocated to the cost of raising funds. The allocation of support costs has changed to better reflect the use of support functions by fundraising and in the delivery of charitable activities as shown in Note 8 above. The effect of the new basis of allocation has been to increase the cost of fundraising, as a relevant proportion of support costs are now allocated to the costs of raising funds, as shown in Note 6 and 8 above. Support costs allocated to Charitable Activities has correspondingly reduced.

The following shows the effect on the presentation of expenditure in the Statement of Financial Activities for 2023:

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2023 |
|---|---|---|---|
| **As restated:** | **£** | **£** | **£** |
| **Expenditure on:** | | | |
| Raising funds | (934,838) | - | (934,838) |
| Charitable activities | (1,165,786) | (895,443) | (2,061,229) |
| **TOTAL EXPENDITURE** | **(2,100,624)** | **(895,443)** | **(2,996,067)** |
| **As previously stated:** | | | |
| **Expenditure on:** | | | |
| Raising funds | (604,645) | - | (604,645) |
| Charitable activities | (1,495,979) | (895,443) | (2,391,422) |
| **TOTAL EXPENDITURE** | **(2,100,624)** | **(895,443)** | **(2,996,067)** |

## 9. Prior year adjustment (continued)

The expenditure on charitable activities, and related support costs, was previously shown in the 2023 Annual Report and Accounts as follows:

| | CAMPAIGN & PROJECT DELIVERY | SUPPORT & GOVERNANCE | SUPPORT STAFF | TOTAL 2023 | TOTAL 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Education | 208,001 | 51,802 | 51,081 | 310,884 | 413,951 |
| Community | 432,003 | 107,590 | 106,091 | 645,684 | 453,375 |
| Community - Plastic Free Communities | 192,001 | 47,818 | 47,152 | 286,971 | 197,120 |
| Advocacy and Campaigns | 768,006 | 191,271 | 188,606 | 1,147,883 | 906,752 |
| | **1,600,011** | **398,481** | **392,930** | **2,391,422** | **1,971,198** |

The expenditure on charitable activities, restated using the revised basis, is shown in Note 7 above. The related support costs allocated to charitable activities are now shown in Note 8 above.

## 10. Net incoming/outgoing resources

Net outgoing/(incoming) resources for the year include:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Audit fees 2024 | 11,850 | - |
| Audit fees 2023 | 662 | 8,000 |
| Payments to auditors for other non-audit services | 3,414 | 12,460 |
| Depreciation of fixed assets | 42,842 | 38,014 |
| Amortisation | 104,868 | 94,587 |
| Operating lease expenses in year | 17,933 | 16,068 |

## 11. Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (See note 24).
Trustee expenses were borne by the Charity for 1 Trustee (2023: 4) in the year and totalled £924 (2023: £1,472).
The reimbursed expenses were for travel, subsistence for Trustee meetings and events.

## 12. Staff costs

The aggregate payroll costs were as follows:

| | 2024 | 2023 RESTATED |
|---|---|---|
| **Staff costs during the year were:** | **£** | **£** |
| Wages and salaries | 1,594,625 | 1,214,518 |
| Social security costs | 146,748 | 120,701 |
| Pension costs (defined contribution scheme) | 58,067 | 38,241 |
| Severance payments | 11,473 | - |
| Reduction in Holiday Pay accrued | (4,303) | - |
| Freelance staff | 53,104 | 5,388 |
| | **1,859,714** | **1,378,848** |

Costs for 2023 have been restated to exclude 'Other staff costs' of £114,470 which were shown in the previously published 2023 Annual Report and Accounts. These were costs of the human resource function, and not staff payroll costs.
Severance payments have been accounted for when the liability has been determined, i.e., when settlement has been reached. The full amount payable of £11,473 has been recognised and paid during the year and there is no liability outstanding at the balance sheet date.
The monthly average number of persons employed by the charity during the year was as follows:

| | 2024 | | 2023 | |
|---|---|---|---|---|
| | FTE | No. | FTE | No. |
| Average staff numbers | 45.7 | 48.5 | 37.8 | 41 |

The number of employees whose emoluments fell within the following bands was:

| | 2024 | 2023 |
|---|---|---|
| The number of employees whose emoluments fell within the following bands was: | **No.** | **No.** |
| £60,001 - £70,000 | 1 | - |
| £70,001 - £80,000 | - | 1 |
| £80,001 - £90,000 | 1 | - |

The total cost of employment of the key management personnel of the charity, being the Chief Executive Officer and the four Directors within the Leadership Team were £368,267 (2023 - £227,287). In the prior year only the Chief Executive Officer and the two Acting Chief Executive Officers salaries were included in this total.

## 13. Intangible fixed assets

| | WEBSITE, DATABASE AND APP | TOTAL |
|---|---|---|
| **Cost** | **£** | **£** |
| At 1 January 2024 | 424,485 | 424,485 |
| Additions | 298,425 | 298,425 |
| **At 31 December 2024** | **722,910** | **722,910** |
| | | |
| **Amortisation** | | |
| At 1 January 2024 | 211,996 | 211,996 |
| Charge for the year | 104,868 | 104,868 |
| **At 31 December 2024** | **316,864** | **316,864** |
| | | |
| **Net book value** | | |
| **At 31 December 2024** | **406,046** | **406,046** |
| **At 31 December 2023** | **212,489** | **212,489** |

## 14. Tangible fixed assets

| | LEASEHOLD IMPROVEMENTS | FIXTURES, FITTINGS AND EQUIPMENT | MOTOR VEHICLES | TOTAL |
|---|---|---|---|---|
| **Cost** | **£** | **£** | **£** | **£** |
| At 1 January 2024 | 52,912 | 153,493 | 43,209 | 249,614 |
| Additions | 34,080 | 32,734 | - | 66,814 |
| Disposals | - | (10,255) | - | (10,255) |
| **At 31 December 2024** | **86,992** | **175,973** | **43,209** | **306,174** |
| | | | | |
| **Depreciation** | | | | |
| At 1 January 2024 | 34,036 | 94,961 | 22,326 | 151,323 |
| Charge for the year | 3,265 | 33,806 | 5,771 | 42,842 |
| Depreciation on disposals | - | (9,503) | - | (9,503) |
| **At 31 December 2024** | **37,301** | **119,264** | **28,097** | **184,662** |
| | | | | |
| **Net book value** | | | | |
| **At 31 December 2024** | **49,691** | **56,709** | **15,112** | **121,512** |
| **At 31 December 2023** | **18,876** | **58,532** | **20,883** | **98,291** |

## 15. Debtors

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade debtors | 9,963 | 25,802 |
| Prepayments | 58,006 | 34,067 |
| Accrued income | 93,376 | 34,099 |
| Other debtors | 6,200 | 7,278 |
| | **167,545** | **101,246** |

## 16. Cash and cash equivalents

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Cash at bank | 36,694 | 27,728 |
| Short-term deposits | 1,990,872 | 2,202,047 |
| Other cash and cash equivalents | 9,059 | 11,059 |
| | **2,036,625** | **2,240,834** |

## 17. Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade creditors | 81,360 | 36,293 |
| Other taxation and social security | - | 1 |
| VAT Liability | 10,107 | 7,348 |
| Other creditors | 9,734 | 12,013 |
| Accruals | 29,350 | 27,355 |
| Deferred income | 128,750 | 133,750 |
| | **259,301** | **216,760** |

## 18. Deferred Income

Deferred income comprises grant monies received where the grant agreement conditions specify a time period post 31 December 2024 over which the expenditure of the grant is to take place.

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Deferred income at 1 January 2024 | 133,750 | 118,333 |
| Resources deferred in the period | 128,750 | 123,750 |
| Amounts released from previous periods | (133,750) | (108,333) |
| **Deferred income at 31 December** | **128,750** | **133,750** |

| | 2024 | 2023 |
|---|---|---|
| Deferred Income (by Grant): | £ | £ |
| Esmee Fairbairn Grant | 43,750 | 43,750 |
| People's Post Code Lottery Grant | - | 75,000 |
| The Schroder Foundation | 15,000 | 15,000 |
| Moondance Foundation | 70,000 | - |
| **Total amounts due within 1 year** | **128,750** | **133,750** |
| **Total amounts due within 2-5 years** | **-** | **-** |
| **Total Deferred Income** | **128,750** | **133,750** |

## 19. Other financial commitments

**Capital commitments**

At 31 December 2024, an order had been placed for Phase 2 of the implementation of the CRM for work to be carried out in 2025. The total amount contracted for but not provided in the financial statements for 2024 was £38,250.
At 31 December 2023, a deposit had been paid during the year for contracted improvements to office fire doors which was completed in February 2024. The total amount contracted for but not provided in the financial statements for 2023 was £2,726.

**Operating leases**

As at 31 December the charity had total commitments under non-cancellable operating leases as follows:

| | LAND AND BUILDINGS | OTHER LEASES | 2024 | LAND AND BUILDINGS | OTHER LEASES | 2023 |
|---|---|---|---|---|---|---|
| Total of future minimum lease payments due: | £ | £ | £ | £ | £ | £ |
| Within one year | 16,210 | 1,597 | 17,807 | 16,212 | 800 | 17,012 |
| Within 2 to 5 years | 2,702 | 754 | 3,456 | 32,424 | 803 | 33,227 |
| | **18,912** | **2,351** | **21,263** | **48,636** | **1,603** | **50,239** |

## 20. Contingent assets

In 2019 the charity was given a piece of art in relation to the Royal Wedding. In 2020 the charity received two unique surfboards. It is not possible to place a reliable value on these items and therefore they will be recognised when they are sold at auction in due course.

## 21. Funds

| | BALANCE AT 1 JANUARY 2024 | INCOMING RESOURCES | RESOURCES EXPENDED | TRANSFERS | BALANCE AT 31 DECEMBER 2024 |
|---|---|---|---|---|---|
| **Unrestricted** | **£** | **£** | **£** | **£** | **£** |
| **General** | | | | | |
| Designated Fixed Asset Reserve | - | - | - | 512,445 | 512,445 |
| General 'Free' Reserves | 2,181,534 | 2,266,968 | (2,399,779) | (178,854) | 1,869,869 |
| **Total Unrestricted** | **2,181,534** | **2,266,968** | **(2,399,779)** | **333,591** | **2,382,314** |
| **Restricted** | | | | | |
| A. Plastic Free Schools | 528 | 95,000 | (95,528) | - | - |
| B. Plastic Free Communities | - | 5,000 | (5,000) | - | - |
| C. Protecting Wild Waters | - | 60,277 | (60,277) | - | - |
| D. Ocean School | - | 3,500 | (3,500) | - | - |
| E. Million Mile Clean | 703 | 141,941 | (142,644) | - | - |
| F. SAS Chapters Network | - | 12,000 | (12,000) | - | - |
| G. Reps in Scotland | - | 4,000 | (4,000) | - | - |
| H. Education | - | 5,000 | (5,000) | - | - |
| J. Water Quality, and Equity, Diversity & Inclusion | - | 250,070 | (250,070) | - | - |
| K. Safer Seas and Rivers Service (SSRS) App | - | 10,000 | (10,000) | - | - |
| L. Water Quality and SSRS | 2,367 | 135,000 | (137,367) | - | - |
| M. PPL Green Trust Flexible Fund | 250,968 | 375,000 | (202,264) | (333,591) | 90,113 |
| **Total restricted** | **254,566** | **1,096,788** | **(927,650)** | **(333,591)** | **90,113** |
| **Total funds** | **2,436,100** | **3,363,756** | **(3,327,429)** | **-** | **2,472,427** |

Funds previously called 'Systems' and 'Operations' have been combined and brought forward under the title of 'PPL Green Trust Flexible Fund' (See P. Systems and R. Operations, in the Funds Note for 2023 below). Details of this fund are provided in the notes below.
Transfers in the year have been made to transfer the value of fixed assets from restricted to unrestricted funds, where the asset has been purchased from a restricted fund donation but is held for a general and not a restricted purpose. A transfer has also been made to set aside a designated reserve as further detailed below under the heading 'Designated Fixed Asset Reserve'.

**Continued overleaf >**

## 21. Funds (continued)

| | BALANCE AT 1 JANUARY 2023 | INCOMING RESOURCES | RESOURCES EXPENDED | TRANSFERS | BALANCE AT 31 DECEMBER 2023 |
|---|---|---|---|---|---|
| **Unrestricted** | **£** | **£** | **£** | **£** | **£** |
| **General** | | | | | |
| General Reserves | 2,352,817 | 1,929,341 | (2,100,624) | - | 2,181,534 |
| **Total Unrestricted** | **2,352,817** | **1,929,341** | **(2,100,624)** | **-** | **2,181,534** |
| **Restricted** | | | | | |
| A. Plastic Free Schools | 3,330 | 70,000 | (63,201) | (9,601) | 528 |
| B. Plastic Free Communities | 7,577 | - | (5,210) | - | 2,367 |
| C. Protecting Wild Waters | - | 43,647 | (43,647) | - | - |
| D. Ocean School | - | 10,518 | (20,119) | 9,601 | - |
| E. Million Mile Clean | 1,465 | 124,445 | (125,207) | - | 703 |
| F. SAS Chapters Network | - | 40,000 | (40,000) | - | - |
| I. Water Quality | 2,458 | 189,362 | (191,820) | - | - |
| N. Volunteers Conference | - | 60,000 | (60,000) | - | - |
| O. Equity, Diversity & Inclusion | - | 26,787 | (26,787) | - | - |
| P. Systems | 119,760 | 110,000 | (39,537) | - | 190,223 |
| Q. Fundraising | - | 20,000 | (20,000) | - | - |
| R. Operations | 50,105 | 157,476 | (146,836) | - | 60,745 |
| S. Campaigns and Communities Staff | - | 113,079 | (113,079) | - | - |
| **Total restricted** | **184,695** | **965,314** | **(895,443)** | **-** | **254,566** |
| **Total funds** | **2,537,512** | **2,894,655** | **(2,996,067)** | **-** | **2,436,100** |

**Designated Fixed Asset Reserve**

A designated Fixed Asset Reserve has been established in order to clearly reflect those unrestricted resources which have been invested in unrestricted Fixed Assets. As a result, these reserves are not available for general charitable expenditure. Setting aside a designated fund ensures transparency in relation to the amount that remains for general use, i.e., the free reserves. The designated Fixed Asset Reserve equates to the net book value of unrestricted fixed assets. The fund will be utilised by the depreciation and amortisation of the underlying assets over time.

**Continued overleaf >**

## 21. Funds (continued)

**Restricted Funds**

The specific purposes for which the funds are to be applied are as follows:

A. **Plastic Free Schools**
This project guides teachers and pupils through an accreditation process to certify their school single-use plastic free. By giving pupils the tools and confidence to challenge, question and act, we're creating tomorrow's force of ocean activists. Over 3,938 schools with over 1.5 million pupils, covering over 11.5% of UK schools are signed up to this programme. In 2024 vital funding of £70k was provided for this programme by The Moondance Foundation, The Hiscox Foundation provided £20k and the Limborne Trust provided £5k.

B. **Plastic Free Communities**
This project guides neighbourhoods through an accreditation process to certify their community single-use plastic free. The program has over 927 communities working towards accreditation, an estimated 30 million people live in a signed-up community, that's around 44% of the UK population. Funding of £5k was provided in 2024 by the Simon Gibson Charitable Trust.

C. **Protecting Wild Waters**
This programme supports communities to have their inland bathing waters designated. Officially designated Bathing Waters are the only waterways where water quality is regularly monitored for its effect on human health, and legal obligations are placed on industry to stop sewage and agricultural pollution. We're working with 50 locations through 80 community members. We are very grateful to have received £60,277 of funding towards this work during 2024 from The Lister Foundation which donated £50k, Patagonia which donated £7.8k and Medlock Charitable Trust which donated £2.5k.

D. **Ocean School**
The Ocean School programme increases the accessibility of ocean education. Digital Ocean School is an interactive online platform where young people can explore and learn digitally. We have a host of freely available education resources, covering plastic pollution, water quality and climate change. Funding for this programme was generously donated by Norman Family Trust and Stuart Heath Charitable Trust.

E. **Million Mile Clean**
This is our community beach clean programme - we mobilise around 100,000 volunteers to clean beaches, rivers, mountains, parks and urban spaces every year. We are one of the only charities in the UK that sends our clean packs for free, it's important to us that these activities are accessible to everyone. Funding for our beach clean programme in 2024 was provided by The Iceland Foundation which gave £50k, CAH Private Philanthropy which gave £50k, Paramount Operation Sea Change which gave £38.9k and The Ratcliff Foundation which gave £3k.

F. **SAS Chapters Network (previously Reps Programme)**
This is a passionate, engaged and empowered community of Regional Representative super volunteers across the UK. A team of over 200 individuals who work together to empower their regions to take collective and impactful action for the ocean. We provide them with the training and campaigning tools they need to be our voice on the ground. They act as SAS ambassadors in their community, helping us to have a nationwide presence. John Horseman Trust provided £10k of funding for our Chapters Network in 2024 and Charlotte Bonham Carter Charitable Trust provided £2k.

G. **Reps in Scotland**
During 2024 The Hugh Fraser Foundation generously provided £4k of funding for our SAS Chapters Network activity in Scotland.

H. **Education**
£5k of funding was provided during 2024 by the Ernest Kleinwort Charitable Trust for our education work including Plastic Free Schools and Ocean School programmes.

I. **Water Quality**
We campaign for a clean ocean, rivers and lakes for wildlife and people. We demand an end to sewage discharge into UK bathing waters by 2030. We have redeveloped and rebranded the Safer Seas and Rivers Service, an award-winning mobile app providing free, real-time water quality information to the public. It helps surfers, swimmers and other water users track pollution events and real-time water quality information, allowing users to assess the risks of entering the water. We also publish our annual Water Quality Report, and continue our #EndSewagePollution petition.

J. **Water Quality, and Equity, Diversity & Inclusion**
The National Philanthropic Trust provided vital funding in 2024 of £250k through Oceankind LLC for our campaigning on water quality and sewage pollution, and the funding also has also provided critical funding and support to develop a diversity and inclusion plan to action across water quality and wider campaigns and projects and to recruit a Diversity and Inclusion Manager to implement this.

K. **Safer Seas & River Service (SSRS)**
Our award-winning Safer Seas & River service App, is the only free and impartial national service keeping water users safe from illness by informing them about sewage pollution alerts in over 458 UK locations. It is recommended by Public Health England and was downloaded by nearly 390,000 people in 2024. Users can submit sickness reports enabling us to build an independent data set, and take direct action by emailing their MP or water company CEO when pollution impacts their local beach or inland bathing water. During 2024 Necessity/SHED provided £10k of funding for the SSRS App.

**Continued overleaf >**

## 21. Funds (continued)

L. **Water Quality and SSRS**
During 2024 we received funding of £107k from The Esmée Fairbairn Foundation and £30k from The Schroder Foundation for our work combining Water Quality (I) and the SSRS App (K).

M. **PPL Green Trust Flexible Fund**
People's Postcode Lottery are long standing funders and supporters of SAS and have committed to ongoing flexible funding of £300k per year, which is instrumental in supporting the innovation of our organisational strategy. It enables us to fund essential infrastructure projects along with key campaigns and projects. During 2024 the funding was used to fund organisational development including our new CRM, which will support enhanced data collection and analysis, and to fund much of our policy and campaigning work around the election including the tour to take our End Sewage Pollution Manifesto across the country. This grant funding can be spent flexibly and we value enormously the ability to be innovative and agile in our campaigning and projects with confidence that the People's Postcode Trust will support our use of funds.

N. **Volunteers Conference**
The volunteers conference brings together our Regional Reps & Plastic Free Community Lead volunteers for an inspirational training event to develop their skills, network with other volunteers and to develop relationships with the core SAS team. The aim is to increase our environmental impact through highly engaged and trained volunteers.

O. **Equity, Diversity & Inclusion**
In 2024 we considered our organisational strategy in an EDI context, acknowledging that our mission is intrinsically linked with social and environmental justice issues. We support all teams to ensure outward-facing activity is accessible and inclusive, using Equality Impact Assessments. As an organisation with a large number of volunteers, we are structuring learning spaces for our volunteers to feel empowered to work with diverse communities in an authentic and sensitive way, with an aim to encourage others to become a member of our wider network and encourage more communities to be engaged with SAS.

P. **Systems**
As part of our aim to maintain an impactful, authentic and sustainable charity, we will invest in systems (website, CRM and digital) to become more efficient and effective, and to maximise the creation and conversion of Ocean Activists.

Q. **Fundraising**
Funding from PPL for the Fundraising Fund was spent on the development and delivery of SAS's Mass Participation event - Dip A Day. The costs included the development of the concept, spend on social media to promote the event, the development and management of supporter (fundraiser) journeys and the procurement and fulfilment of incentives for fundraisers to participate.

R. **Operations**
We have continued to work with the trustees to identify and mitigate risk, via our organisational risk register; there has been a shift in focus toward data privacy which has helped cement our decision to implement an organisation-wide CRM system.
Our office in St.Agnes, Cornwall, continues to be the main base and we are pleased to have extended the lease by a further 10 years. Now that we have increasing numbers of home-based staff, it has been important that our office is well equipped for hybrid meetings.
We continue to maintain our carbon action plan, reducing unavoidable carbon emissions as far as practically possible. One of the biggest projects to reduce our HQ emissions has been to install solar PV.

S. **Campaigns and Communities Staff**
We have a Campaigns Team and employees who manage our team of volunteers in the Community. These teams carry out work across all of our programmes from Beach Cleans to our Paddle Outs. We take a people centred approach to engage, empower and mobilise communities. These communities give us our reach and mandate. We support local activism and agency, and utilise this to influence policy change.

## 22. Analysis of net assets between funds

| | UNRESTRICTED GENERAL FUNDS | DESIGNATED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT 31 DECEMBER 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Intangible fixed assets | - | 406,046 | - | 406,046 |
| Tangible fixed assets | - | 106,399 | 15,113 | 121,512 |
| Current assets | 1,962,836 | - | 241,334 | 2,204,170 |
| Current liabilities | (92,967) | - | (166,334) | (259,301) |
| **Total net assets** | **1,869,869** | **512,445** | **90,113** | **2,472,427** |

**Continued overleaf >**

## 22. Analysis of net assets between funds (continued)

| | UNRESTRICTED GENERAL FUNDS | DESIGNATED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT 31 DECEMBER 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Intangible fixed assets | 29,054 | - | 183,435 | 212,489 |
| Tangible fixed assets | 78,141 | - | 20,150 | 98,291 |
| Current assets | 2,156,644 | - | 185,436 | 2,342,080 |
| Current liabilities | (82,305) | - | (134,455) | (216,760) |
| **Total net assets** | **2,181,534** | **-** | **254,566** | **2,436,100** |

## 23. Analysis of changes in net debt

| | AT 1 JANUARY 2024 | CASH FLOWS | AT 31 DECEMBER 2024 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank | 27,728 | 8,966 | 36,694 |
| Short-term deposits | 2,202,047 | (211,175) | 1,990,872 |
| Other cash and cash equivalents | 11,059 | (2,000) | 9,059 |
| | **2,240,834** | **(204,209)** | **2,036,625** |

## 24. Related party transactions

During the year the charity had the following related party transactions:
Payments totalling £2,000 (2023: £nil) were made to Lesley Kazan-Pinfield, a trustee, during the year for bed and breakfast accommodation for employees visiting the head office in St Agnes. Preferential rates were provided and the accommodation is conveniently situated for those employees who live in other areas of the country and who need to visit the head office for team days.
A total of £179 (2023: £174) was received in donations from 4 trustees.
A payment of £3,500 was made to the Blue Marine Foundation for services in the year (2023: £nil). Dan Crockett, a trustee, is an Executive Director of the Blue Marine Foundation with no controlling interest in either party. The expenditure is not a related party transaction, but has been disclosed for transparency.
Similarly, Heather Koldewey, a trustee of Surfers Against Sewage, is an Honorary Professor at University of Exeter, Penryn Campus. Surfers Against Sewage received contract income of £26,917 during the year (2023: £nil) from Exeter University for our Safer Seas and Rivers Service. This transaction does not fall within the definition of a related party transaction but is disclosed for transparency.

**Surfers Against Sewage would like to thank all our members, volunteers, supporters, donors, fundraisers and legacy pledgers for their ongoing support for our campaigns and projects to protect the UK's marine environment.**

**Surfers Against Sewage**
Unit 2, Wheal Kitty Workshops,
St. Agnes, TR5 0RD

Email: info@sas.org.uk
Telephone: 01872 553001

sas.org.uk
facebook.com/surfersagainstsewage
instagram.com/surfersagainstsewage
x.com/sascampaigns

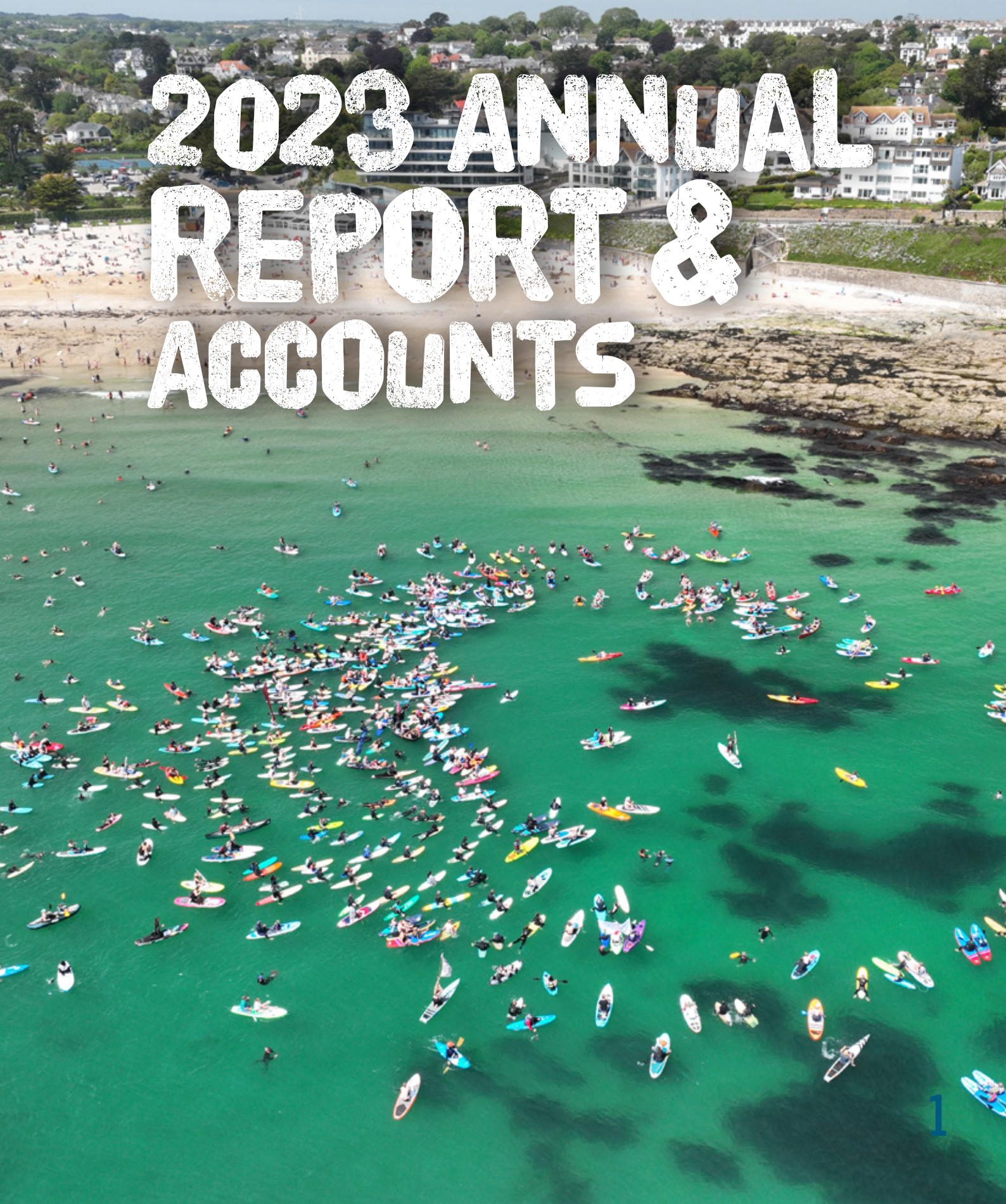
**SURFERS AGAINST SEWAGE**

England & Wales - Charity number 1145877

# Accounts

Company registered number: 02920815
Charity registered number: 1145877

SURFERS AGAINST SEWAGE



# 2023 ANNUAL REPORT & ACCOUNTS

Surfers Against Sewage
Unit 2, Wheal Kitty Workshops,
St. Agnes, TR5 0RD

Email: info@sas.org.uk
Telephone: 01872 553001

www.sas.org.uk
www.facebook.com/surfersagainstsewage
www.instagram.com/surfersagainstsewage
Twitter – @sascampaigns

# CONTENTS


04 Trustees' Report

37 Finance Review

40 Statement of Trustees' Responsibilities

42 Independent Auditor's Report

48 Statement of Financial Activities

51 Balance Sheet

53 Statement of Cash Flows

55 Notes to the Financial Statements

68 Acknowledgements




# TRUSTEES' REPORT 2023 OVERVIEW



# OBJECTS AND AIMS

Surfers Against Sewage (SAS) is a national marine conservation and campaigning charity that inspires, unites and empowers communities to take action to protect oceans, beaches, waves and wildlife.

SAS projects target coastal environmental issues including marine plastic pollution, water quality, climate change and coastal development.

We aim to create measurable improvements in the state of our oceans, waves and beaches through changes in public behaviour, government policy and industry practices.

**The charity's objectives are:**

To undertake and promote for the benefit of the public the conservation, protection, improvement and ecologically sustainable management of the marine environment including associated land, shoreline and structures.

To advance the education of the public in the conservation, protection, improvement and ecologically sustainable management of the marine environment including associated land, shoreline and structures.

## To achieve our aims SAS:

- **Influences** governments on key issues affecting oceans, beaches and recreational water users and policies needed to deliver a cleaner and safer marine environment
- **Creates** volunteering opportunities for individuals and communities to be involved with activities to safeguard our seas, coastlines and beaches
- **Educates** communities on the achievable, sustainable solutions, which can help protect our waves, oceans and beaches
- **Challenges** industry to adopt better standards to protect our coastal environment
- **Promotes** scientific, economic and health evidence to support calls for a cleaner and safer marine environment
- **Informs** the general public about issues affecting UK waves, oceans and beaches, and those that use them

## Public benefit

The work of SAS ensures a safer environment for all those who visit the UK's coastline. Its work has been a significant factor in improving the cleanliness of coastal and marine environment, which ensures that they are better protected for the benefit of current and future generations. The education programme run by SAS, associated volunteering initiatives and the research and campaigns it undertakes and publishes are a valuable source of information for the public. The charity's mission statement reflects the overarching aim of all SAS activities as being for the public benefit.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Nature of governing document

Surfers Against Sewage (SAS) is a charitable company limited by guarantee, incorporated on 20th April 1994, and registered as a charity on 13th February 2012. It is governed by Articles of Association, having been amended by special resolution by Trustees registered at Companies House on 29 September 2021. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

## Recruitment and appointment of trustees

The management of the Charity is vested in the Trustees who, elected by the membership, act in a voluntary capacity. The number of Trustees must always be the same as the number of Members. Members are individuals whose names are recorded as company members in the Charity's statutory registers.

A wide range of professional skills is represented amongst the Trustees including charitable, conservation, environmental consultancy, journalism, communications and legal expertise. SAS Board of Trustees conducts regular discussions of any skills gaps and how these might be filled. New Trustees are sought by existing Members approaching individuals to offer themselves for election.

There were 7 Trustees in post at 31st December 2023 (2022: 7 trustees).

## Induction and training of trustees

Trustees are directed to useful information on their duties and responsibilities through the Charity Commission website. They also receive SAS's Articles of Association, the latest financial statements and relevant materials including Pipeline magazine. Many Trustees also have regular contact with the executive team at SAS to help them in their duties and interaction with SAS.




# REFERENCE & ADMINISTRATIVE DETAILS

**Chief Executive Officer:**
P Lewis & P Warman
(Interim joint Chief Executive Officer until 13 August 2023)
G Bristow
(Appointed 14 August 2023)

**Trustees:**
L Davies
C H Hides
L Kazan-Pinfield
J Khoo (Chair)
H Koldewey
L Siegle
D Crockett (Treasurer)

**Principal Office:**
Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 0RD

**The charity is incorporated in England & Wales:**
Company Registration Number 02920815
Charity Registration Number 1145877

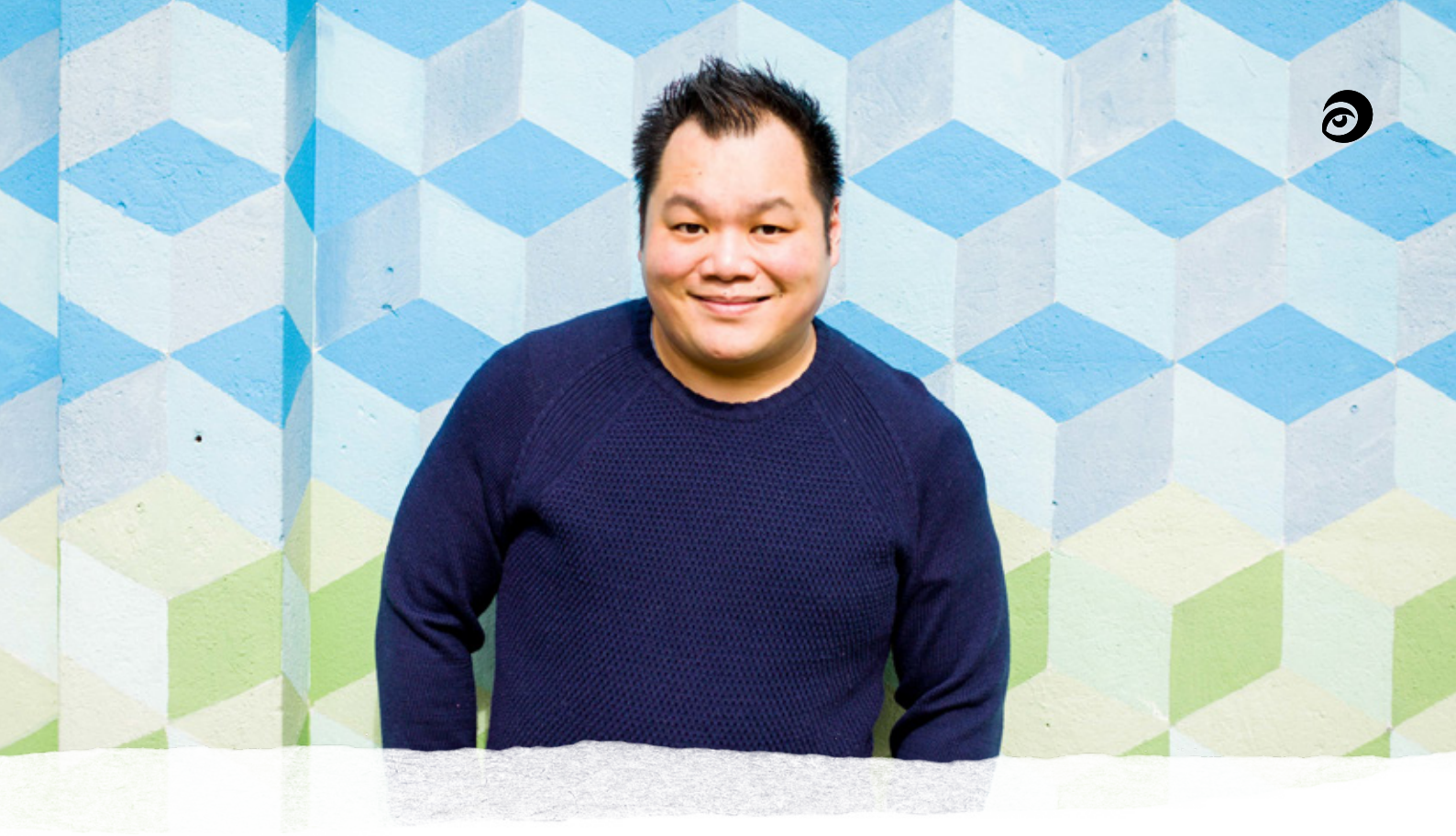
**Solicitors:**
Stephens Scown
Osprey House
Malpas Road
Truro
Cornwall
TR1 1UT

**Bankers:**
Lloyds Bank PLC
7 Boscawen Street
Truro
Cornwall
TR1 2QT

**Auditor:**
PKF Francis Clark
Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

**Finance and Operations:**
J Khoo (Chair)
D Crockett (Treasurer)
L Kazan-Pinfield
H Koldewey

**Campaigns and Communications:**
J Khoo (Chair)
D Crockett (Treasurer)
L Davies
C H Hides
H Koldewey
L Siegle



# FOREWORD BY THE CHAIR

2023 has been a phenomenal year for Surfers Against Sewage (SAS) with the team ensuring that water quality remained top of the political agenda and public awareness. As a result of the team's hard work and dedication across the organisation - we have seen increased levels of support from both trusts and foundations and individuals putting the charity on a sound financial footing that will allow us to further increase our impact and reach in 2024 and beyond.

### Working to end sewage pollution

The team at SAS have empowered Ocean Activists across the UK to highlight to Government, the water companies, and the regulators that we – and the nation as a whole – are sick of sewage in our rivers and at our beaches and we're unified in a call to end sewage pollution.

We have maintained our position as a key, authoritative and trusted voice on this issue and taken this debate from rivers and beaches to the front bench and front pages. The End Sewage Pollution Manifesto – created in collaboration with groups including The Rivers Trust, British Canoeing and Swim England – has emerged as a powerful tool to engage all the major political parties ahead of the next general election in the UK.

Alongside the manifesto, highlights have included:

- 250,000 downloads of our Safer Seas & Rivers App for local sewage pollution alerts
- Publishing our Water Quality Report 2023 that highlighted how untreated sewage was discharged into UK rivers and coastlines on at least 399,864 occasions between October 2022 and November 2023 with 1,904 water users reporting to us that they became ill after entering the water
- 173,043 signatures supporting our Dirty Money Petition
- 3,800 people joined our Paddle-Out Protest at 19 beaches across the UK in May
- The launch of our Protecting Wild Waters initiative aiming to create 200 designated bathing waters by 2030 and supported by a new bathing waters designation toolkit

### Empowering Ocean Activists across the UK

Plastic itself is a form of pollution and we now have 927 communities signed-up as Plastic Free Communities which means over 30 million people now live within one – which allows participants to rethink their environmental impact around single-use plastics to promote reuse, refill and eliminating unnecessary plastics.

Alongside this SAS have been helping to support the education of the next generation through our Ocean School and Plastic Free Schools – for the latter its Pupil Power Assembly saw 14,871 pupils inspired by wildlife experts, environmental activists and even cold-water advocate Wim Hof.

One of the highlights for me has been seeing the impact of bringing our Regional Reps volunteer network and Plastic Free Communities leads together – these highly trained ambassadors are the lifeblood of our organisation and their passion, commitment and voice a real force for change. SAS were also able to support local reps with local campaigns such as protecting Loch Neagh in Northern Ireland and discussing water quality with members of the Welsh Senedd.

### From growth to consolidation

At a leadership level, we are already seeing the benefits from the appointments of Giles Bristow (Chief Executive Officer), Dani Jordan (Director of Campaigns & Communities) and promotion of Fiona Kilbride (Finance Director). Together, forming SAS' new leadership team – alongside Pete Lewis (Director of Fundraising) and Pete Warman (Director of Operations & HR) who had marshalled SAS brilliantly during 2022-23.

Another key hire was Yvette Curtis as our first Equity, Diversity and Inclusion Manager with a mandate to look not just at our SAS team, but into amplifying voices across all the communities we work with. This includes a new research program into the importance of access to water in providing all with a pathway to advocacy and activism.

Investments are also being made in our accounting and CRM systems – together these will boost efficiency whilst the latter will additionally give us an opportunity to develop a deeper understanding of our Ocean Activists - nurturing their supporter journeys and providing more connected choices in their relationship with us.

### What's next?

2024 will be a super important year for SAS. We believe water quality will be a key election issue and our goal will be to leverage the End Sewage Manifesto with the next government to ensure that advocacy becomes policy, action and change. We will be there remaining watchful that the groundswell of public concern is heeded and that policy and promises are translated into steps by politicians, water companies and regulators to end sewage pollution.

At an organisational level, having grown to 49 by the end of 2023 and with our new leadership team fully formed, 2024 will be about consolidation – in particular in relation to our systems, processes and culture - to ensure that we continue to have the level of impact that has become the calling card of SAS.

Our current strategy outlined in our Ocean Impact Plan comes to an end in 2024, with the leadership team – supported by the trustees, staff and volunteers – primed to review, collaborate and create the direction for SAS for the next few years.

We are looking to finish the final year of our current strategy with a flourish and then to identify and agree how we will further step-up our efforts in this critical decade for our ocean.

**Jon Khoo, Chair**



# 2023 IN NUMBERS

**93,906**
**VOLUNTEERS**
participated in our Million Mile Clean Campaign

**89,909KG**
of plastic and packaging pollution was removed from beaches, river banks and wild spaces nationwide



**348,214**
**MILES**

of beaches, rivers and wild spaces was covered by community beach cleaners

**927**
COMMUNITIES AND
**5,710**
BUSINESSES SIGNED UP TO
PLASTIC FREE COMMUNITIES
SURFERS AGAINST SEWAGE

**250,000**
**SEWAGE ALERT APP DOWNLOADS**
of the Safer Seas & Rivers Service to keep people safe in the water.
SAFER SEAS & RIVERS SERVICE



**173,043**
**PETITION SIGNATURES**
were obtained to petition the sewage scandal.

**24,077**
**SCHOOL CHILDREN**
participated in the Nationwide TRASH MOB!

**30 MILLION**
**PEOPLE LIVE IN A PLASTIC FREE COMMUNITY.**

POWER TO THE PUPILS

**3,746**
**SCHOOLS ARE NOW SIGNED UP TO**
PLASTIC FREE SCHOOLS
SURFERS AGAINST SEWAGE

**1.4 MILLION STUDENTS**
inspired by our Plastic Free Schools campaign.




# INTRODUCTION

Over the past year, we've delivered some of our most ambitious and impactful efforts to date, coinciding with a period of heightened public, political, and media attention towards ocean and environmental issues, in particular that of sewage pollution.

And all this in a year where we recruited and onboarded two critical leadership positions, Giles Bristow, our Chief Executive, and Dani Jordan, our Director of Campaigns and Communities. It's been a landmark year for the charity.

In 2023, our focus remained steadfast on our four campaign priorities, albeit with our primary delivery centred on improving water quality and combatting plastic pollution. Through a series of innovative campaigns and community initiatives, we aimed to galvanize public involvement, generate media interest, and instigate policy and systemic reforms.

Our campaigns were highly visible, leaning on the strength of our unique brand, and designed to encourage public engagement, garner media attention, and effect policy and systemic changes. Whether it was our Swimming in Plastics stunt, the Paddle-Out Protests or the creation of surfboards from raw sewage, our objective over the past year was straightforward: to unite our extensive network of volunteers, synchronizing their efforts to safeguard the environment and deliver lasting policy changes.

Our impact was widespread and lasting. Our Dirty Money campaign drove 173,043 signatures and resulted in OFWAT (Water Services Regulation Authority) committing to a key ask of the petition - linking executive pay with environmental performance. The thousands of people who joined our Paddle Out Protests made waves before they even hit the water, with mounting pressure eliciting a public apology from Water UK (the first time that water companies have publicly admitted fault).

Our work on single-use plastic also continues to drive positive change and our Plastic Free Communities and Schools along with our Regional Reps were instrumental during the consultation and roll out of The Environmental Protection (Single-use Plastic Products) (Wales) Act 2023.

We continue to give UK communities powerful tools to drive change in the systems and structures that are destroying coastal and inland waterways. By growing, connecting and mobilising these diverse communities, together we can deliver long-term impact and create an unstoppable movement to save our blue spaces.

Our belief in an accessible, inclusive, and empowering approach, uniting people to demand bold systemic changes across government, industry, and society, remains unwavering. This model is key to delivering solutions that safeguard and revitalise the health of our blue wilderness.

The impact that SAS continues to make is thanks to our incredible donors, who know and trust that through their funding, they can enable positive change across thriving volunteer-led environmental programmes: from educating school children, mass participation events, community enhancement programmes and so much more.

None of this would've been achievable without the dedication of our Board of Trustees and the phenomenal SAS team. A massive thank you to each and every one of them for their invaluable contributions in making 2023 such a success.

In 2023, we continued to invest in our people, equipping them with top-notch training, support, and technology to drive exceptional impact. Staff welfare and wellbeing remained a non-negotiable priority for the charity.

Our role is to create Ocean Activists everywhere by inspiring, empowering, and mobilising individuals and communities with campaigns that tap into their desire to protect our blue spaces. Our vision is the compass guiding our every move: A thriving ocean means thriving communities. We're committed to cultivating a community that's deeply passionate and ready to roll up its sleeves to safeguard and revitalise our planet.

Together, we're bound by our love for the water. After all, our planet is 70% ocean—a single vast expanse connecting us all. We're more than surfers. We campaign on more than sewage. We're here because of the ocean. So, let's fight for it.

"I've been blown away by the passion, commitment and sheer impact that we, and most importantly our Ocean Activist communities, delivered in 2023. Our collective voice is being heard far and wide and is making decision-makers sit up, listen, and act for the ocean. Our foundations are so strong and place us in an incredible position to deliver generational change in 2024, with the upcoming UK General Election. I can't wait to be part of it."

Giles Bristow, CEO






# THE SAS COMMUNITY
## – OUR BEATING HEART

Our incredible community of Ocean Activists are the beating heart of our work, integrating us into local communities and living our ethos of taking action from the beachfront to the frontbench. Our role is to inspire, train and equip these brilliant volunteers to make a positive impact in their local community in a way that also supports the nationwide movement for change.

## REGIONAL REPS

The Regional Reps volunteer network is formed of 200 highly trained ambassadors for SAS. Grouped into local chapters, they help to drive community engagement in all our programmes: from running beach cleans to sharing petitions, from organising Paddle Outs to delivering talks to schools and organisations, and leading local grassroots campaigns with their communities.

In October, a Reps Training Weekend was held in Newcastle which saw attendance from Reps from all over the UK. The training was delivered on water quality, media outreach, beach cleaning and community engagement.




## OUR COMMUNITY CAMPAIGNS

In 2023, we continued to grow and develop all of our other community programs, Plastic Free Schools, Plastic Free Communities, Ocean School, Protecting Wild Waters and the Million Mile Clean. Their work and achievements are covered in the respective campaign areas below, but they belong at the top of this report. Thank you, Ocean Activists, everywhere.

## EQUITY, DIVERSITY & INCLUSION

We know that the impact of plastic pollution, water quality and climate change disproportionately affect marginalised communities, yet there is significantly lower representation in Ocean Activism from within marginalised communities. We want to change that.

Yvette Curtis joined us in May 2023 as Equity, Diversity and Inclusion Manager – bringing with her years of experience in campaigning for blue spaces to be more diverse and equitable places.

We are setting ourselves ambitious but attainable targets and we recognise our engagement in Equity, Diversity and Inclusion needs a dedicated, organisation-wide strategy. This workstream is already having a big impact, both internally and externally. Internally, we are continually evolving and iterating our processes to ensure that EDI is embedded in all that we do. And externally, we are working on a new research program into the importance of access to water in providing a pathway to advocacy and activism and have secured long-term, reciprocal partnerships with organisations such as Black2Nature (now forming part of our Ocean School, Pupil Power Assembly and Bathing Water Conference).

Our aim to create Ocean Activists everywhere isn't a tag line, it's a mission. We are all connected to the ocean, regardless of distance, age, gender, race, disability, sexual orientation, or belief system. We want to help reconnect us all to the ocean, waterways, rivers, lakes and even the water we use in our homes and schools. It's all connected – let's protect it together.




# WATER QUALITY – THE FIGHT TO END SEWAGE POLLUTION

The issue of water quality was undoubtedly the primary focus of our campaigning work in 2023. Following on from two years of heightened profile, public awareness and media coverage of sewage pollution grew to new heights, in 2023, with SAS remaining at the centre of the debate, shaping the narrative and driving forward change. This year, our work has helped contribute to the following campaign wins:

- Revised regulation from UK regulators to link executive pay and dividend pay to environmental performance.
- New legislation to allow unlimited fines to be placed on water companies for polluting.
- 100% of storm overflows required to be monitored in the UK by the end of 2023.
- The Environment Agency announced plans to increase focus on regulating the water industry.
- A public apology from water companies.
- The Labour Party adopted our calls to reduce untreated sewage pollution by 90% by 2030 and ban CEO bonuses.
- The Liberal Democrats pledged to ban water company CEO bonuses.
- During local elections, sewage and water quality was a key issue, and all political parties now look set to include actions to tackle sewage pollution in their manifestos.




# PADDLE-OUT PROTESTS

In May, around 3,800 people in 18 beach and river locations across the UK joined us in protesting against the sewage scandal. Families, businesses, individuals and organisations paddled into the water to make a strong statement to polluters and the media. As a result, we saw over 1,800 pieces of national, regional and international media coverage (including in the BBC, The Guardian and New York Times), with an estimated 3.6 million views online.

Attendees told us that the protests felt inclusive and created opportunities for campaigners across the country to engage with people in power.

These protests also caught the attention of water companies, with Water UK in damage limitation mode, making a public apology just days before, the first time that water companies have publicly admitted fault in relation to the sewage scandal.








## THE FLOATER

Working alongside the design agency, Mr President, who generously provided us with probono support for the campaign, we created a video campaign centred around the creation of a surfboard made from sewage.

"The Floater" is a recycled surfboard, created by board-shaper Niall Jones, with raw sewage worked into the resin and see-through panels on the nose and fins. The campaign video featured Ben Skinner (11 times European Surf Champion) and was utilised to mobilise participation in our Paddle Out Protests, with the board itself making an appearance at the Brighton protest.

## DIRTY MONEY CAMPAIGN

Our Dirty Money campaign, digging into the murky world of water company finances, saw 173,043 signatories call for an end to water companies profiting from pollution. This was, by far, SAS' single biggest petition action in our 30+ year history and was a cross-organisational effort supported by campaigns, communities, fundraising and communications.

The petition provided us with significant leverage in demanding OFWAT change their regulations and also piled pressure on the government to act. As a result, OFWAT committed to link executive pay with environmental performance, a key ask of the campaign.





# Water Quality Report

On 21 November, we published our Annual Water Quality Report, with this year's edition being the most robust to date, with a concerted focus on shining a light on the state of our waterways across all four of the UK's nations. The report picked up extensive media coverage with SAS being interviewed live on BBC Breakfast, as well as featuring on ITV Evening News and Good Morning Britain. In print, we were featured in the Guardian and 13 other UK nationals, and our regional focus paid dividends with broad regional coverage, including the front cover of the Scotsman. In total, the report garnered over 480 pieces of media coverage with more than 2 million views from the media highlights.

The report was launched in both digital format, at www.waterquality.sas.org.uk, and in hard-copy. The digital format was focused on community engagement and included a campaign toolkit to empower Ocean Activists to carry the message of the report out into their communities and to their local decision-makers. The hard copy document was primarily utilised for our political engagement, being sent to key political stakeholders and used as a vital engagement tool in external meetings.
Alongside the regional focus, the report honed in on the human impact of sewage pollution, highlighting the stories of individuals and communities across the UK whose lives, and livelihoods have been negatively impacted. Case study stories and videos supplemented this focus and were a key tool for driving media and social media engagement.

The report was effective at driving action on water quality at a political and policy level, delivering the following impacts:

- We saw a response from DEFRA Ministers as well as leading opposition spokespersons.
- The Scottish government launched a consultation on Water Policy.
- Coverage of the water quality report prompted the securing of a meeting between SAS's policy team with Steve Reed, Shadow Secretary of State for Environment, Food and Rural Affairs.
- Stephen Crabb raised SAS and the report in the Welsh Affairs Select Committee session with Welsh Water, Natural Resources Wales and Ofwat.
- Dŵr Cymru agreed to meet with SAS CEO Giles Bristow to discuss how they can become more transparent in their practices.
- The Department of Agriculture, Environment and rural Affairs of Northern Ireland set up a briefing group on the issues identified by the report at Lough Neagh and invited SAS to contribute.

# END SEWAGE POLLUTION COALITION & MANIFESTO



Formed in 2020, we lead the End Sewage Pollution Coalition, a partnership with environmental charities, sports governing bodies and community groups, all united in the ambition to end sewage pollution.

This year, with a 2024 Election on the horizon, the Coalition, in collaboration with water lovers across the UK, created the End Sewage Pollution Manifesto. This vital document sets out the progressive policies that we want all parties to include in their election promises ahead of the next election.

We, and our Coalition partners, have been utilising the Manifesto as a key advocacy tool in meetings with political parties' policy teams, ministers, shadow ministers, MPs and parliamentary candidates. A key push for the Manifesto in 2023 was at the Labour Party Conference, where it was presented to members of the Shadow DEFRA team, including the Shadow Secretary of State, and was a clear contributing factor to The Labour Party adopting our calls to reduce untreated sewage pollution by 90% by 2030 and ban CEO bonuses.

The Manifesto will continue to be the guiding star of our water quality campaigning in 2024, being utilised to drive both political and public engagement in the issue of sewage pollution ahead of the General Election.

**Our five point plan for making the UK's waters healthy and safe again.**





## PROTECTING WILD WATERS

Protecting Wild Waters is a nationwide programme developed in response to the lack of water quality monitoring at popular inland swim spots which aren't designated as official bathing sites.

The programme supports local communities applying for their inland Bathing Water Designation, providing all the resources, guidance and tools required for pre-application support right up to application submission.

In 2023, we supported 50 communities in total, with 20 of these involved in Citizen Science projects. 16 of these communities submitted their designated bathing water applications, and the outcome of this will be known in spring 2024.

We delivered Citizen Science training days, monthly online webinars, online forums to share successes and challenges, the launch of water quality testing work, and over 40 presentations to communities, local authorities and NGOs to raise awareness of the benefits of designated bathing waters.

We also held the first-ever Bathing Water Conference in Bristol in 2023, attended by 70+ community representatives and organisations from across the UK; 15 speakers shared their own application experiences and offered relevant insight into all things bathing waters.

> "You guys did an amazing job at bringing so many communities and perspectives together. One of my key takeaways from the event was just how much support for one another, and willingness to collaborate and share experience and insight, exists across this network. It's really quite unique to see such a widespread community fighting together."
>
> Conference Attendee




## SAFER SEAS AND RIVERS SERVICE (SSRS)

Downloaded by 250,000 people - our free, award-winning app, the Safer Seas & Rivers Service, is the only national tool keeping water users safe from illness by informing them about sewage pollution alerts in over 458 UK locations. The service is also a critical support for our water quality campaigning, as users can submit sickness reports and take direct action by emailing their MP or water company bosses when pollution alerts occur.

At the end of June, the SSRS app was relaunched after a thorough rebuilding process, which has secured the usability of the app for years to come, meaning members of the public can continue to keep safe in the water.

**Keys stats in 2023:**

- App downloads - 250,000 in total with 182,000 active users
- 21,000 Sewage Discharge Alerts (66,928 since 2019)
- 18,401 emails sent to MP's (37,149 in total)
- 33,277 emails sent to water company CEO's (42,278 in total)
- 1,904 Sickness Reports (3,071 in total)
- 458 UK locations covered






## PLASTIC POLLUTION – TACKLING THE PLASTIC TIDE CHOKING THE OCEAN

**Plastic Pollution policy wins:**

- Extension of single-use plastic ban in England to include cutlery and expanded polystyrene etc.
- New plastics bans in Wales including straws, stirrers as well as plastic plates.

## PLASTIC FREE COMMUNITIES

Our Plastic Free Communities campaign is a growing network of towns, villages, individuals and businesses working to eradicate single-use plastic from where they live – there are now over 30 million people in the UK living within a SAS Plastic Free Community.

This programme is transformative, allowing participants to rethink their environmental impact around single-use plastics (re-use, re-fill, eliminate). This year saw the re-launch of the Plastic Free Communities Conference (the first since 2019), which brought together nationwide representatives to share skills and co-create future development.

Our Plastic Free Communities campaign empowers and connects people in a shared journey to free where they live from avoidable throwaway plastic. As part of the campaign, more than 927 communities and 5,710 businesses have chosen to stop using and selling single-use plastic items like plastic cutlery, coffee cups, water bottles and much more and opt for reusable items. This is making a big dent in the plastic pollution that is being found on our streets, beaches and in our rivers. These are also highly engaged communities that we can mobilise to support our broader work to protect the ocean.



## PLASTIC FREE SCHOOLS

Plastic Free Schools is a pupil-led environmental education programme which runs in UK schools, equipping and empowering children to create positive change by holding environmental audits, organising clean-ups and removing single-use plastic and pollution from their school and local surroundings.

Designed to hit key curriculum and other targets, the programme has been implemented in more than 3,000 schools, including nurseries, primary and secondary schools, and reached more than 1.4 million students in 2023.

In March, our nationwide Trash Mob initiative, delivered in partnership with British Science Week, saw 24,077 pupils participate from schools across the UK, and in November, over 14,871 pupils attended our annual online educational event, the Pupil Power Assembly. Participants were inspired by speakers ranging from wildlife experts, sustainability leaders and cold-water advocates like Wim Hof.

## THE MILLION MILE CLEAN

The Million Mile Clean is a people power project which aims to raise awareness, build momentum and gather evidence to tackle the scourge of plastic pollution. Thousands of volunteers all across the UK conduct cleans on beaches, waterways, urban and green spaces to help protect the health of the environment but also to help their own health and wellbeing. The campaign is a brilliant way for volunteers to tackle plastic pollution in their local environment but also a vital gateway for Ocean Activists to begin their journey with us.

From Sanday Island, Orkney to Gunwalloe, Cornwall the campaign reached far and wide in 2023.

- 348,214 miles cleaned
- 89,909 kg of plastic pollution removed
- 93,906 volunteers mobilised
- 3,980 of cleans completed



# BRAND AUDIT AND 'SWIMMING IN PLASTIC'

Our annual Brand Audit report identifies and calls out the major plastic-polluting brands as The Dirty Dozen, using data from the waste collected at Million Mile Cleans. This data is used to hold plastic polluters to account, and demand they reduce their plastic production.

In July, we created our "Swimming in Plastic" stunt to launch the 2023 Brand Audit – this was a community-led event to raise awareness of the UK's plastic pollution crisis. The Jubilee Pool in Penzance was filled with plastic bottles to illustrate the sheer volume of plastic being produced and its negative environmental impact.

The report, built off the data from the 30,000 items that volunteers removed from the ocean, beaches, rivers and streets, found that Coca-Cola was the biggest polluting brand followed by McDonalds and PepsiCo.

The launch secured 381 pieces of media coverage with a combined estimated 1.55 million views. The story was featured in the Times, The Daily Express, The Guardian and 17 more national outlets. PA syndicated the story to 245 publications and Sky News to 41, ITV West Country covered the stunt, which also provided powerful visuals for our own communication channels and demonstrated the importance of our communities in our campaigns.

**Key Report Stats:**

**30,000** polluting items collected

**4,240** volunteers took part

**500** cleans took place

**1,500** online report views in first month.



## THE CLIMATE EMERGENCY AND OCEAN RECOVERY

This year, addressing the issues of the Climate Emergency and Ocean Recovery were mainly delivered through our partnership work, uplifting and collaborating with leading partners in the sector – for example, with Greenpeace on the Oil and Gas Bill and with partners in the LINK coalition on COP28.

## OCEAN SCHOOL

Ocean School is targeted at inspiring the Ocean Activists of tomorrow, with a particular focus on engaging young people from challenging and disadvantaged backgrounds with the marine environment.

Our in-person beach sessions ran throughout the summer of 2023 and engaged 100 disadvantaged children who attended as part of their residential stay at a children's organisation, having been referred for a variety of reasons, including being young carers, having behavioural issues and being under the care of social services.

Digital Ocean School, our immersive online educational tool that brings the sea to users no matter where they are, was developed with new sections being added to the platform, helping users explore upstream and discover the importance of protecting inland waterways, and was accessed by more than 3,000 pupils.

## COMMUNICATIONS

Ensuring that the issues affecting the ocean are at the forefront of the public and decision-makers' minds across the UK is key to the success of our campaigns and programmes.

2023 saw SAS taking centre stage in the debate around sewage pollution, featuring consistently in media coverage at both a national and regional level. Our supporter base on social media continued its organic growth, and our email marketing list was significantly boosted by our Dirty Money campaign and the paid ads which supported it.

**Key Stats in 2023:**

- Total Media Coverage: 11,672 pieces
- Print Media Coverage: 556 (including The Times, The Guardian, The Independent)
- Online Media Coverage: 8,741 pieces (MSN, Daily Mail, BBC)
- Broadcast Media Coverage: 2,375 (BBC Breakfast, Good Morning Britain, Countryfile)
- Advertising Value Equivalent of all coverage: £341 million
- Email Database subscribers: 157,464
- Website Visitors: 819,000
- Social Media Followers: Facebook 173k, Instagram 174k, Twitter 80k, LinkedIn 18k



**445,000+ followers across all social media platforms**

## Future plans and activity: 2024

In 2023, we witnessed a remarkable surge of engagement and action, rallying unprecedented numbers of Ocean Activists across the UK to address the urgent challenges facing the ocean in this pivotal decade for the environment. The fervour, vitality, and dedication exhibited by individuals and communities alike underscored a collective determination to advocate for our rivers, seas and the ocean.

With our collective voice reverberating with unprecedented strength, 2023 marked a significant year for ocean advocacy. However, this must merely serve as a starting point. With the impending UK General Election offering a critical platform for influence, we are determined to further expand the reach and, most importantly, the impact of Ocean Activism, ensuring that our seas and marine environments are rightfully represented.




Activism lies at the core of our advocacy, driving our campaigns forward from the beachfront to the front benches. In 2024, we will mobilise more and more communities through our flagship plastic and sewage community campaigns, delivering direct impact and fueling our national-level campaigns with data and the sheer irrefutable weight of people-power.

Our End Sewage Pollution campaign will mobilise UK-wide local action, geared towards delivering national level impact and influence through actions like our Paddle-Out Protests and Protecting Wild Water campaign.

The momentum of community action on plastic pollution will continue to grow, through our established campaigns Plastic Free Communities, Plastic Free Schools and the Million Mile Clean. This programme of work will focus on reestablishing decision-makers' comprehension of the strength of feeling to act on this issue, in order to push forward action on the Deposit Return Scheme and Extended Producer Responsibility.

We firmly believe that by equipping communities with the necessary resources to combat the issues that threaten the ocean, we can dismantle the systems and structures endangering marine ecosystems in the UK and worldwide. Through fostering inclusivity, education, empowerment, support, and connectivity among diverse communities, we aim to amplify our impact.

## 2025 AND BEYOND

This year, we will be developing our 2025+ strategy, with an in-depth process engaging all staff as well as a broad range of internal and external stakeholders. This strategy will give us clear direction for the next chapter of SAS, laser-focusing our efforts on where we are best placed to make the most impact for our cause.

## 10-YEAR GOALS

We'll continue to build and empower a diverse community of active supporters campaigning together as the authentic voice of the ocean. Through compelling campaigns and initiatives, we'll enable individuals and communities to take action on our four key focus areas, supporting our ten-year goals:

### IMPROVE WATER QUALITY

- We campaign for a clean ocean, rivers and lakes for wildlife and people.
- We demand an end to sewage discharge into UK bathing waters and a 90% reduction in sewage discharges by 2030.

### TACKLE PLASTIC POLLUTION

- We campaign to turn back the plastic tide choking the ocean.
- We demand an end to plastic pollution on UK beaches by 2030 and all plastic pollution by 2040.

### DRIVE OCEAN RECOVERY

- We campaign to protect and restore the ocean wilderness.
- We demand high protection status for 30% of the ocean and all UK Marine Protected Areas by 2030.

### CONFRONT THE OCEAN & CLIMATE EMERGENCY

- We campaign to stop destructive global heating threatening all life in and above the ocean.
- We demand that the UK achieves net zero, including the adoption of ocean-based solutions, by 2030.




## OCEAN ACTIVISTS

We're committed to investing in and enhancing our model and theory of change, including:

- Deliver a programme of citizen science to change environmental policy and behaviour nationally across society.
- Influence governments and decision-makers on laws and policies to protect and restore the ocean.
- Commission and promote scientific, economic and health evidence, and collaborate with other stakeholders to deliver our vision of Thriving Ocean, Thriving People.
- Urge industry to adopt better standards to protect the ocean.
- Mobilise and equip the UK's biggest and most authentic community of Ocean Activists.
- Step up high impact campaigns, communications, fundraising and education initiatives to drive action and engagement on ocean recovery.

We will continue to take a positive and collaborative approach to our campaigning in 2024 by empowering and uniting supporters to take action. We will ensure that individuals and groups can act with us from the beachfront to the front benches of Parliament. Our delivery model creates Ocean Activists everywhere and supports a grassroots local approach to the global issues facing our oceans. We will continue to take the big issues where people often feel overwhelmed, and provide steps and actions they can take. We will provide our volunteers and supporters with tangible actions they can take to be a part of this change, from community level actions on single-use plastic to challenging decision makers on climate change in Westminster.

# THRIVING OCEAN, THRIVING PEOPLE

Our theory of change is that long-term systematic change comes from tackling four interlinked areas: community actions, laws, policies and business practices, and this holistic approach to change is reflected in our campaigns and projects.

### In 2024 we will:

- **Drive People-Powered Change:**
  Connect our communities with political moments, specifically the upcoming General Election to demand radical change and present truthful evidence from the beachfront, gathered with our network of Ocean Activists.
- **Support & Scale our Communities:**
  Invest in the systems that will scale our community impact and reach. Re-imagine our Community programmes, linking them effectively to our campaign & community work.
- **Develop & deliver our 2025 – 2030 strategic plan:**
  consult internally & externally to develop our 5 year strategic plan.
- **Equality, Diversity & Inclusion:**
  Continue on our journey to embrace equality, diversity and inclusion in all that we do. With a dedicated EDI Manager now in post we have the resources to continue increasing the diversity of our communities.
- **HQ Climate Action:**
  Ensure delivery of net zero and meaningful carbon reduction plans, introducing solar panels at SAS HQ to charge our electric van and power the office.
- **Bed in new team members:**
  After significant growth in 2023 our focus in 2024 will be ensuring new team members have the support, resources and training to excel.
- **PR & Communications:**
  Continue to invest in high-impact communications support to drive campaign engagement, impact and supporter acquisition.
- **Invest in Systems:**
  Deliver a new database - to maximise the creation, support for and conversion of Ocean Activists.
- **Deliver exceptional supporter experiences:**
  Ensure our donors and supporters feel engaged with our work and celebrate the impact we have together.
- **Drive Sustainable Fundraising:**
  To maximise our impact in this crucial decade for the ocean, we need to increase our income, based on a foundation of resilient, sustainable and diverse income streams.
- **Financial Management:**
  Continue to spend our donors' money wisely. Maintain a proportionate level of financial reserves, providing confidence to invest and ensure business continuity.
- **Governance:**
  Draw on our engaged Trustees to bring unique skills, knowledge, networks and experience to the charity to support the executive team in effective decision-making.

| CAMPAIGN | PLASTIC POLLUTION | WATER QUALITY | OCEAN & CLIMATE EMERGENCY OCEAN RECOVERY | ORGANISATIONAL |
|---|---|---|---|---|
| 10 YEAR CAMPAIGN AIM | **End single-use plastic pollution on UK beaches** | **End sewage discharges into UK bathing waters** | **Net-zero by 2030**<br>**30% of the global ocean protected by 2030 and all UK MPAs highly protected** | **Maintain an impactful, authentic and sustainable charity** |
| 2024 PROJECTS | • Focus on achieving change through the implementation of the Deposit Return Scheme and Extended Producer Responsibility.<br>• Engage Ocean Activists and remove plastic pollution through an expanding and increasingly diverse Million Mile Clean Programme.<br>• Delivering a Plastic Free Community Day – celebrating community action on plastic and delivering a united call for change.<br>• Deliver a Plastics Report that turns the data from our Million Mile Clean into campaign impact.<br>• Boosting Plastic Free Communities – engaging existing communities to achieve accreditation.<br>• Expanding the Plastic Free Schools campaign.<br>• Collaborate nationally and internationally to deliver action to change policy and legislation to tackle plastic pollution. | • Focus on influencing decision makers – both industry and government – in an important year to bake in positive change in water quality.<br>• Engage and work with communities and supporters, through a series of campaign and community actions.<br>• Provide support for local communities seeking Inland Bathing Water designations through Protecting Wild Waters.<br>• Develop and deploy a long-term strategy for the Safer Seas and Rivers Service, ensuring it is fit for the future.<br>• Expand our citizen science water quality programme.<br>• Produce a new Water Quality Report in the autumn.<br>• Focus on media and PR to continue the pressure to change, and to maintain our leadership position on the issue.<br>• Maintain the #EndSewagePollution coalition. | • Collaborate on the 'Seagrass vs Water Quality' report –linking local water quality issues with habitat destruction and climate.<br>• Mobilise Ocean Activists at key events and rallies around ocean and climate issues.<br>• Deliver SAS Net Zero plans, including solar at SAS HQ.<br>• Collaborate with other NGOs and support actions to deliver ocean recovery (such as Ocean Alliance Against Offshore Drilling). | • Having grown the team from 27 to 49 people ensure we share the strategy, culture, values and behaviour required to sustainably deliver impact and maintain team wellbeing.<br>• Invest in People: Put in place the support, processes and training to help bring out the best in everyone. Because our people and their ideas are everything to our success.<br>• Invest in Systems: Become more efficient and effective, with systems (website, CRM and digital) that maximise the creation and conversion of Ocean Activists.<br>• Deliver Climate Action: Achieve SAS net zero and introduce meaningful carbon reduction plans.<br>• Governance: Draw on our engaged Trustees to bring unique skills, knowledge, networks and experience to the charity to support the Leadership Team and wider team.<br>• Ensure Strong Financial Management: Maintain proportionate reserves, providing confidence to continue to invest in delivery and capacity.<br>• Drive Sustainable Fundraising: Maximise our impact in this crucial decade for the ocean by increasing our income, based on a foundation of resilient, sustainable and diverse income streams.<br>• Cultivate Support: Build on our strong relationships with funders and supporters, ensuring they feel engaged with our work and celebrate the impact we have together. |

# FUNDRAISING REVIEW



To achieve our ambitious 2030 strategic aims and maximise our impact in this crucial decade for the ocean we will increase our income, based on a foundation of resilient, sustainable and diverse income streams.

In order to achieve a growth in income, we have invested in growing the fundraising team. We now have a team of 12 people, seven in Public Fundraising & Engagement, and four in Philanthropy & Partnerships, overseen by a Director of Fundraising. The investment in team growth has been made to ensure we can grow our fundraising income sustainably to match the increase in expenditure required from a bigger delivery team and increased impact across our delivery work in Campaigns and Communities.

**Our key fundraising objectives are:**

- **Grow our income year on year to match an increase in expenditure** – increase our income in 2024 to approximately £3.7 million to ensure a balanced budget, to support the growing capacity & expenditure on charitable activities and associated impact.
- **Continue to raise a large proportion of unrestricted income** – we will grow both restricted & unrestricted income streams to ensure SAS can cover core costs and have maximum flexibility over our spending decisions.
- **Continue to attract donors that genuinely believe in our mission and share our values** – ensure our donors are aligned with SAS's mission and values.
- **Create a strong fundraising foundation** – ensure our fundraising is focused on our donors' needs, and focus on key fundraising products that are scalable.

## Review of 2023

We saw growth in all income streams with the exception of our corporate fundraising. The reduction in corporate income was due to the introduction of an enhanced due diligence process, introduced to ensure our partnerships are aligned with SAS's mission and values.

**Highlights include:**

**Dip a Day in October continued to grow and attract amazingly passionate fundraisers to our cause.**

Dip A Day in October is our communities' favourite fundraiser, born from our collective love for our blue planet and our eagerness to help save it.

In 2023, more than 11,000 people came together to collectively challenge themselves to dip in cold water every day throughout October. All to raise money for ocean-saving work, whilst simultaneously reaping the rewards of the cold water on our wellbeing.

From water-filled whiskey barrels to highland locks, lidos to lakes, bathtubs to cold showers, rivers to sea dips, our community proved that they're nothing short of inspiring with their variety of dips. Altogether, this campaign raised an incredible £202,105 to save the ocean as well as connecting countless individuals and communities together in their shared passion for our blue spaces.












**Cut the Crap, Save our App fundraising appeal**

Cut the Crap, Save our App was our Spring 2023 fundraising appeal, hooked on the very specific need to fund the Safer Seas & Rivers Service. The campaign was a huge success, exceeding targets and raising a total of £143,310 – our highest earning internally run appeal ever.

Other highlights from 2023 include:

- Delivered our strongest ever year of income generation
- Delivered our strongest year of Trust & Foundation income in SAS's history – continuing to work with partners who are closely aligned with our mission and values
- Our Sentinels of The Sea Legacy Campaign has secured over £1.85 million in pledges
- We continued to grow our Membership base and income
- We continued to successfully integrate our Data and Campaigns with our fundraising

## Our Fundraising Vision

We empower purposeful giving to save the ocean, through exceptional and memorable supporter experiences. We raise funds sustainably by having the right resources, clarity and collaboration.

**Our approach to fundraising:**

We believe in putting our supporters at the heart of our fundraising, treating them with honesty and respect and keeping them regularly informed about the impact their support has enabled us to achieve. We will be led by our supporters about how often and the methods they would like to be contacted by us.

We believe that our fundraising and the partners we work with should be committed to the highest environmental standards and not have business practices that negatively impact the environment.

We are registered with the Fundraising Regulator and adhere to the Code of Fundraising Practice.

During the year we used suppliers to support with the following fundraising activity:

- Telemarketing campaign to recruit new regular donors and to reactivate lapsed regular donors

We commissioned QTS Fundraising to undertake this work for us. QTS is registered with the Fundraising Regulator, Information Commissioner's Office, accredited and members of the Institute of Fundraising, and members of the DMA.

We monitored QTS with weekly reports and catch ups with their team. We are provided with samples of calls that allow us to ensure the highest quality of calling. The QTS team undertake extensive training provided by SAS to ensure they can speak knowledgeably about our work.

Our safeguarding policy covers the need to protect vulnerable people whilst fundraising. All Surfers Against Sewage staff are made aware of our safeguarding policy as part of their initial induction process and confirm their understanding. We ensure that our contractors have access to and understand this policy as well as assessing their own Safeguarding policies and training.

We will not take a donation if we know, or have good reason to believe, that a person lacks capacity to decide to donate, or is in vulnerable circumstances, which mean they may not be able to make an informed decision.

**Complaints**

In 2023 we received no complaints about our fundraising.



We would like to thank everyone who supported Surfers Against Sewage in 2023, our members, donors, corporate partners, community fundraisers, trust and foundation partners and anyone else who supported our work. Our work is underpinned by our supporters –





# FINANCE REVIEW

# FINANCE REVIEW

During the year the Charity raised £2,894,655 (2022: £2,783,302) from general public, charitable trust and corporate donations and corporate sponsorship to carry out the programmes and projects mentioned in the above report. £2,996,067 (2022: £2,368,943) was expended during the current year.

As shown in the Statement of Financial Activities, £965,314 (2022: £570,894) of income was restricted for specific projects and the expenditure on those projects was £895,443 (2022: £495,855).

SAS is dependent upon securing unrestricted funding, the major source of this being membership subscriptions. £1,929,341 (2022: £2,212,408) was raised with no restrictions through fundraising activities, membership and donations. Unrestricted charitable expenditure of £2,100,624 (2022: £1,873,088) was used to deliver unrestricted projects.

At year-end total reserves stood at £2,436,100 with £2,181,534 of these reserves being unrestricted and available for general purposes.

We cannot thank enough all who gave their time, experience and money to SAS during the year.

### Investment Policy

The investment policy is to hold investments in low-risk interest bearing cash deposits, having regard to both the liquidity requirements of the charity and the interest rates available.

### Reserves Policy

Our reserves policy has been designed in accordance with our current business model and the opportunities and risks we face.

We require reserves to:

- Invest in our digital infrastructure to bring our technology up to speed and improve processes.
- Invest in our campaigning impact as well as employee training and engagement to enhance our charitable impact.
- Fund unexpected opportunities so we are able to respond to key environmental events.
- Cover fixed costs for 6 months in the unanticipated event that we lost income sources.
- Meet the working capital requirements of the charity.
- Allow continued funding of a project in the event of funding not being immediately available, until further funding can be sourced.

To cover these requirements, the Trustees aim to hold general free reserves (unrestricted reserves excluding those represented by fixed assets and specific designated funds) of at least £1.6m. Income and expenditure streams are forecast through annual budgets and carefully monitored through quarterly reforecasts and monthly management accounts.

Budgeted expenditure for 2024 is £3.7m and the Trustees believe that the general free reserves of £2,074,339 held at year end are within the range required to support continued planned growth of the charity and its activities, whilst ensuring resilience against an uncertain wider economic outlook.

### Risk Management

The Trustees have conducted a review of the organisational risks to which the charity is exposed. A risk register is used to identify and manage the risks we face. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charitable company. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

### Key Management Personnel

The charity trustees delegate day-to-day management of the charity to Giles Bristow, the CEO. The pay and remuneration of the key management personnel is reviewed and agreed by the Trustees' HR Committee as part of the annual appraisal process, in conjunction with the annual organisational budget.

### Related Parties

Please see note 21 to the financial statements for details of related party transactions.

### Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the Auditor is unaware.

The annual report was approved by the Trustees of the charity on ……..
and signed on its behalf by:

.....

J Khoo (Chair)Trustee

# STATEMENT OF TRUSTEES' RESPONSIBILITIES



## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Surfers Against Sewage Limited for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....
J Khoo (Chairman) Trustee



# INDEPENDENT AUDITOR'S REPORT

# Independent Auditor's Report to the Members of Surfers Against Sewage Limited

## Opinion

We have audited the financial statements of Surfers Against Sewage Limited (the 'charity') for the year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 40), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which the charity operates. The key regulations we identified included registration with the Fundraising Regulator and adherence to the Code of Fundraising Practice, General Data Protection Regulation (GDPR), compliance with grant funding conditions and health & safety regulations due to the nature of community events held such as beach cleans. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies Act 2006, Charities Act 2011 and compliance with the Charities Statement of Recommended Practice.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur as part of the audit planning process. We determined that these risks are low considering the fact that the charity operates on a not-for-profit basis and so there would be no motivation for management to influence performance for individual gain.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures included the following:

- We reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance. Where required, legal costs were vouched to supporting documentation and correspondence.
- We reviewed the board minutes to identify any potential compliance issues none of which were identified. The minutes were also checked to ensure the responsibilities of the Trustees were being appropriately carried out.
- We obtained copies of the Charity's health & safety policies and reviewed these for appropriateness, framed in our understanding of the sector.
- We obtained copies of the Charity's GDPR policies and reviewed these for appropriateness, framed in our understanding of the sector.
- We made enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
- We obtained copies of the Charity's expense and procurement policies to ensure they promote expenditure in line with the Charity's objects and the Code of Fundraising Practice.
- We reviewed a sample of expenditure to ensure it was allocated against the appropriate grant funds and in keeping with the Charity's policies.
- We discussed the controls in place over the procurement, collection and recording of fundraising income to ensure they are in keeping with the Code of Fundraising Practice.
- Expenditure on activities required in order to comply with relevant legislation were vouched to expenditure items in the accounting records.
- We audited the risk of management override of controls through testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business.

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud of which there were none. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

# Independent Auditor's Report to the Members of Surfers Against Sewage Limited

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of the auditor's report.

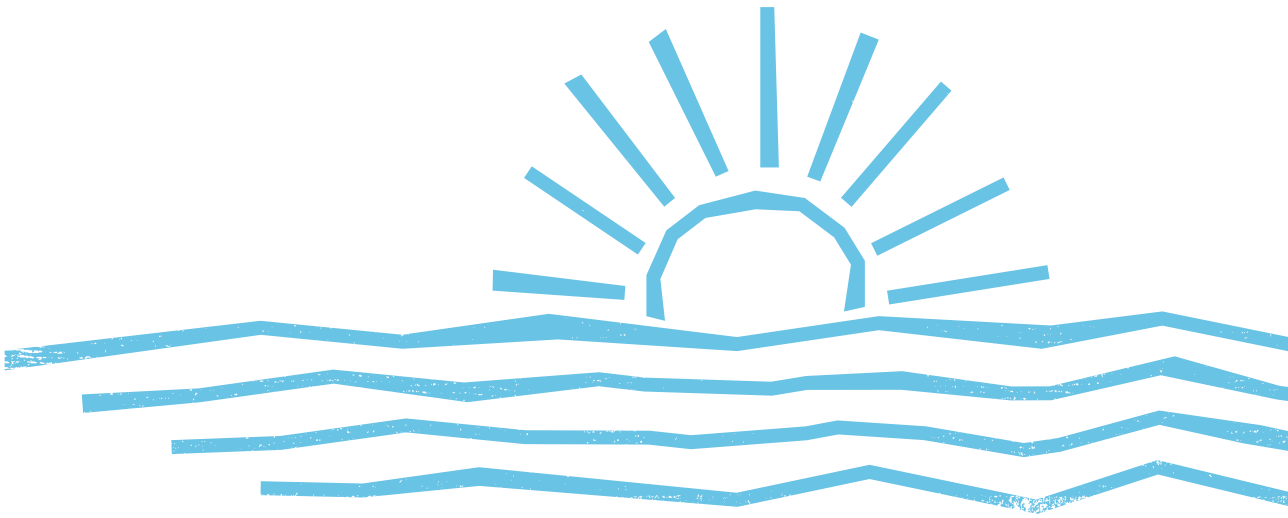
### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Darren Perry (Senior Statutory Auditor)
For and on behalf of PKF Francis Clark, Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: .....



# STATEMENT OF FINANCIAL ACTIVITIES



# Statement of Financial Activities for the Year Ended 31 December 2023

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2023 |
|---|---|---|---|---|
| **Income and Endowments from:** | | **£** | **£** | **£** |
| Donations and legacies | 3 | 1,522,003 | 65,387 | 1,587,390 |
| Charitable activities | 4 | 352,131 | 899,927 | 1,252,058 |
| Other trading activities | 5 | 23,581 | - | 23,581 |
| Investment income | | 31,626 | - | 31,626 |
| **Total income** | | **1,929,341** | **965,314** | **2,894,655** |
| **Expenditure on:** | | | | |
| Raising funds | | (604,645) | - | (604,645) |
| Charitable activities | 6 | (1,495,979) | (895,443) | (2,391,422) |
| **Total expenditure** | | **(2,100,624)** | **(895,443)** | **(2,996,067)** |
| Net (expenditure)/income | | (171,283) | 69,871 | (101,412) |
| **Net movement in funds** | | **(171,283)** | **69,871** | **(101,412)** |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 2,352,817 | 184,695 | 2,537,512 |
| **Total funds carried forward** | 19 | **2,181,534** | **254,566** | **2,436,100** |

The notes on pages 55 to 68 form an integral part of these financial statements.

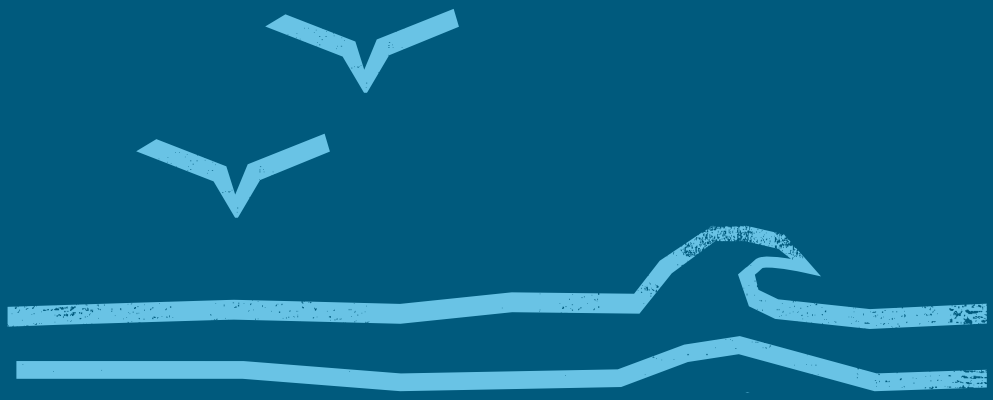
# Statement of Financial Activities for the Year Ended 31 December 2023

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2022 |
|---|---|---|---|---|
| **Income and Endowments from:** | | **£** | **£** | **£** |
| Donations and legacies | 3 | 1,647,655 | 50,000 | 1,697,655 |
| Charitable activities | 4 | 546,455 | 520,894 | 1,067,349 |
| Other trading activities | 5 | 17,128 | - | 17,128 |
| Investment income | | 1,170 | - | 1,170 |
| **Total income** | | **2,212,408** | **570,894** | **2,783,302** |
| **Expenditure on:** | | | | |
| Raising funds | | (397,745) | - | (397,745) |
| Charitable activities | 6 | (1,475,343) | (495,855) | (1,971,198) |
| **Total expenditure** | | **(1,873,088)** | **(495,855)** | **(2,368,943)** |
| Net income | | 339,320 | 75,039 | 414,359 |
| **Net movement in funds** | | **339,320** | **75,039** | **414,359** |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 2,013,497 | 109,656 | 2,123,153 |
| **Total funds carried forward** | 19 | **2,352,817** | **184,695** | **2,537,512** |

All of the charity's activities derive from continuing operations during the above two periods.
The fund breakdowns for 2023 and 2022 are shown in note 19.

The notes on pages 55 to 68 form an integral part of these financial statements.



# BALANCE SHEET

# Surfers Against Sewage Ltd
# (Registration number: 02920815)
# Balance Sheet as at 31 December 2023

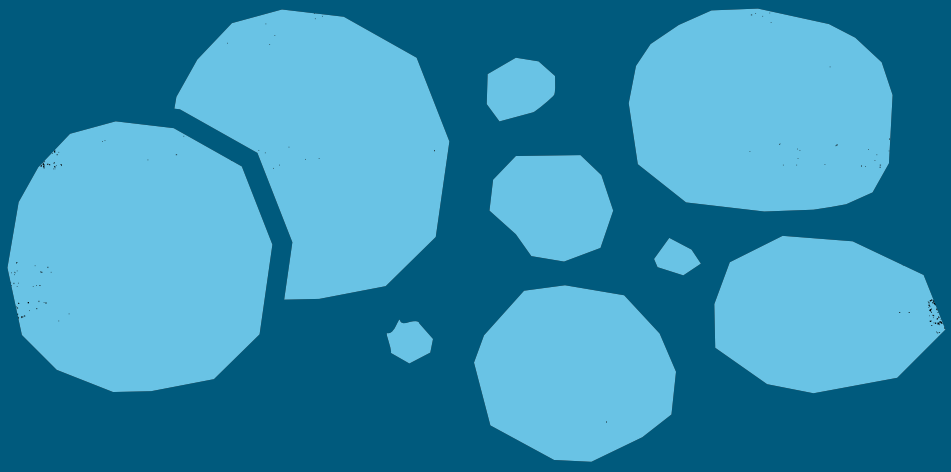
| | NOTE | 2023 | 2022 |
|---|---|---|---|
| **Fixed assets** | | **£** | **£** |
| Intangible assets | 11 | 212,489 | 179,193 |
| Tangible assets | 12 | 98,291 | 84,142 |
| | | **310,780** | **263,335** |
| **Current assets** | | | |
| Debtors | 13 | 101,246 | 71,570 |
| Cash at bank and in hand | 14 | 2,240,834 | 2,451,753 |
| | | **2,342,080** | **2,523,323** |
| **Creditors: Amounts falling due within one year** | 15 | (216,760) | (249,146) |
| **Net current assets** | | **2,125,320** | **2,274,177** |
| **Net assets** | | **2,436,100** | **2,537,512** |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | | 254,566 | 184,695 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 2,181,534 | 2,352,817 |
| **Total funds** | 19 | **2,436,100** | **2,537,512** |

The financial statements on pages 48 to 68 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
J Khoo (Chairman)
Trustee

The notes on pages 55 to 68 form an integral part of these financial statements.

# STATEMENT OF CASH FLOWS



# Statement of Cash Flows for the Year Ended 31 December 2023

| | NOTE | 2023 | 2022 |
|---|---|---|---|
| **Cash flows from operating activities** | | **£** | **£** |
| Net cash (expenditure)/income | | (101,412) | 414,359 |
| **Adjustments to cash flows from non-cash items** | | | |
| Depreciation | 12 | 38,014 | 38,226 |
| Amortisation | 11 | 94,587 | 46,336 |
| Investment income | | (31,626) | (1,170) |
| | | **(437)** | **497,751** |
| **Working capital adjustments** | | | |
| (Increase)/decrease in debtors | 13 | (29,676) | 8,489 |
| (Decrease)/increase in creditors | 15 | (47,803) | 84,205 |
| Increase in deferred income | 16 | 15,417 | 118,333 |
| **Net cash flows from operating activities** | | **(62,499)** | **708,778** |
| **Cash flows from investing activities** | | | |
| Interest receivable and similar income | | 31,626 | 1,170 |
| Purchase of intangible fixed assets | 11 | (127,883) | (130,495) |
| Purchase of tangible fixed assets | 12 | (52,163) | (52,413) |
| **Net cash flows from investing activities** | | **(148,420)** | **(181,738)** |
| Net (decrease)/increase in cash and cash equivalents | | (210,919) | 527,040 |
| Cash and cash equivalents at 1 January | | 2,451,753 | 1,924,713 |
| **Cash and cash equivalents at 31 December** | | **2,240,834** | **2,451,753** |

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 55 to 68 form an integral part of these financial statements.

# NOTES TO THE FINANCIAL STATEMENTS

# Notes to the Financial Statements for the Year Ended 31 December 2023

## 1. Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The principal place of business is:
Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 0RD

## 2. Accounting policies

**Summary of significant accounting policies and key accounting estimates**
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**
The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**
Surfers Against Sewage Limited 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 notes.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. Given the strong reserves level and cash balances of the charity, the trustees consider it appropriate to prepare the accounts on a going concern basis.

**Income and endowments**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The only exception to this relates to when the income is incapable of financial measurement such as donated services which are shown as their estimated market value or value to the charity as set out below.

**Donations and legacies**
Donations are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. This includes donated services which have been shown at their estimated market value. Where it has not been possible to estimate market value of donated services, the trustees have estimated the value of the service to the charity.

**Other income**
Merchandise sales, raffle tickets sales, subscriptions from members and other income are recognised when received. Investment income is included when receivable. Grants and sponsorship, including grants for purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

**Expenditure**
Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of partial VAT which cannot recovered. All costs are allocated between the expenditure categories of the Statement of Financial Activity 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.

**Raising funds**
These costs comprise of direct fundraising costs and the purchase of merchandise for resale and any surplus is used by the charity to meet its aims and objectives.

**Charitable activities**
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

**Taxation**
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Intangible assets**
Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

**Tangible fixed assets**
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Amortisation**
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Amortisation method and rate |
|---|---|
| Website, database and app | 33% straight line on cost |

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Leasehold improvements | Equally over the period of the lease |
| Fixtures, fittings & equipment | 25% straight line on cost |
| Computer Equipment | 33% straight line on cost |
| Vehicles | 25% reducing balance |

**Trade debtors**
Trade debtors are amounts due from corporate partners for royalties on merchandise sold, donations agreed or services performed in the ordinary course of business.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

**Foreign exchange**
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date. All differences are taken to the Statement of Financial Activity.

**Fund structure**
Unrestricted funds are general funds receivable or generated that are available for use at the Trustees discretion in furtherance of the objectives of the charity, without further specified purpose.

Designated funds are unrestricted funds that the Trustees have set aside to be used for a particular future project or commitment. The purposes of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they must be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

**Hire purchase and finance leases**
Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the Statement of Financial Activity over the period of the lease and represents a constant proportion of the balance of capital payments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Pensions and other post retirement obligations**
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**Financial instruments**
The charitable company only had 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.

## 3. Income from donations and legacies

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2023 | TOTAL 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations and legacies; | | | | |
| Donations from corporate | 194,323 | - | 194,323 | 179,157 |
| Donations from individuals | 326,306 | 65,387 | 391,693 | 305,022 |
| Donations from community | 302,316 | - | 302,316 | 270,115 |
| Membership subscriptions | 678,597 | - | 678,597 | 591,661 |
| Gifts in kind | 20,461 | - | 20,461 | 351,700 |
| | **1,522,003** | **65,387** | **1,587,390** | **1,697,655** |

## 4. Income from charitable activities

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2023 | TOTAL 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Charitable trusts & foundations | 287,824 | 899,927 | 1,187,751 | 950,190 |
| Corporate partnerships | 64,307 | - | 64,307 | 117,159 |
| | **352,131** | **899,927** | **1,252,058** | **1,067,349** |

## 5. Income from trading activities

| | UNRESTRICTED FUNDS | TOTAL 2023 | TOTAL 2022 |
|---|---|---|---|
| | £ | £ | |
| Trading income; | | | |
| Merchandise sales | 21,387 | 21,387 | 17,001 |
| Fundraising Events | 2,194 | 2,194 | 127 |
| | **23,581** | **23,581** | **17,128** |

## 6. Expenditure on charitable activities

| | CAMPAIGN & PROJECT DELIVERY | SUPPORT & GOVERNANCE | SUPPORT STAFF | TOTAL 2023 | TOTAL 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Education | 208,001 | 51,802 | 51,081 | 310,884 | 413,951 |
| Community | 432,003 | 107,590 | 106,091 | 645,684 | 453,375 |
| Community – Plastic Free Communities | 192,001 | 47,818 | 47,152 | 286,971 | 197,120 |
| Advocacy and Campaigns | 768,006 | 191,271 | 188,606 | 1,147,883 | 906,752 |
| | **1,600,011** | **398,481** | **392,930** | **2,391,422** | **1,971,198** |

£1,495,979 (2022 - £1,475,343) of the above expenditure was attributable to unrestricted funds and £895,443 (2022 - £495,855) to restricted funds.

Included in the expenditure analysed above are governance costs of £53,261 (2022 - £42,785) which relate directly to charitable activities. See note 7 for further details.

## 7. Analysis of governance and support costs

| GOVERNANCE COSTS | UNRESTRICTED FUNDS | TOTAL 2023 | TOTAL 2022 |
|---|---|---|---|
| | £ | £ | £ |
| **Audit fees** | | | |
| Audit of the financial statements | 8,000 | 8,000 | 10,260 |
| Other fees paid to auditors | 12,460 | 12,460 | 390 |
| Legal fees | 14,323 | 14,323 | 10,389 |
| Other governance costs | 18,478 | 18,478 | 21,746 |
| | **53,261** | **53,261** | **42,785** |

## 8. Net incoming/outgoing resources

| | 2023 | 2022 |
|---|---|---|
| Net outgoing/(incoming) resources for the year include: | £ | £ |
| Audit fees | 8,000 | 10,260 |
| Other non-audit services | 12,460 | 390 |
| Depreciation of fixed assets | 38,014 | 38,226 |
| Amortisation | 94,587 | 46,336 |

## 9. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. Trustee expenses were borne by the Charity on behalf of 4 Trustees (2022: 4) in the year and totalled £1,472 (2022: £628). The reimbursed expenses were for travel, subsistence for Trustee meetings and events.

## 10. Staff costs

The aggregate payroll costs were as follows:

| | 2023 | 2022 |
|---|---|---|
| **Staff costs during the year were:** | £ | £ |
| Wages and salaries | 1,214,518 | 858,305 |
| Social security costs | 120,701 | 83,127 |
| Pension costs | 38,241 | 20,467 |
| Settlement payments | - | 12,040 |
| Other staff costs | 114,470 | 78,335 |
| Freelance staff | 5,388 | 18,278 |
| | **1,493,318** | **1,070,552** |

| | 2023 | 2022 |
|---|---|---|
| The monthly average number of persons employed by the charity during the year was as follows: | No. | No. |
| Average monthly headcount | 41 | 28 |

The pension contribution expense has been split between restricted and unrestricted funds on the basis of employee time spent on restricted projects. Where employee time could not be directly allocated to restricted projects, the time has been split on the basis of the direct costs allocated between restricted and unrestricted funds. The pension contribution liability has been split on the basis of the total salary costs split allocated between restricted and unrestricted funds.

**Continued overleaf >**

| | 2023 | 2022 |
|---|---|---|
| The number of employees whose emoluments fell within the following bands was: | **No.** | **No.** |
| £60,001 - £70,000 | - | 2 |
| £70,001 - £80,000 | 1 | - |

The total cost of employment of the key management personnel of the charity, being the Chief Executive Officer and the four Directors within the Leadership Team were £227,287 (2022 - £192,491). In the prior year only the Chief Executive Officer and the two Acting Chief Executive Officers salaries were included in this total.

## 11. Intangible fixed assets

| | WEBSITE, DATABASE AND APP | TOTAL |
|---|---|---|
| **Cost** | **£** | **£** |
| At 1 January 2023 | 307,818 | 307,818 |
| Additions | 127,883 | 127,883 |
| Disposals | (11,216) | (11,216) |
| **At 31 December 2023** | **424,485** | **424,485** |
| | | |
| **Amortisation** | | |
| At 1 January 2023 | 128,625 | 128,625 |
| Charge for the year | 94,587 | 94,587 |
| Eliminated on disposals | (11,216) | (11,216) |
| **At 31 December 2023** | **211,996** | **211,996** |
| | | |
| **Net book value** | | |
| **At 31 December 2023** | **212,489** | **212,489** |
| **At 31 December 2022** | **179,193** | **179,193** |

## 12. Tangible fixed assets

| | LEASEHOLD IMPROVEMENTS | FIXTURES, FITTINGS AND EQUIPMENT | MOTOR VEHICLES | TOTAL |
|---|---|---|---|---|
| **Cost** | **£** | **£** | **£** | **£** |
| At 1 January 2022 | 47,006 | 107,236 | 43,209 | 197,451 |
| Additions | 5,906 | 46,257 | - | 52,163 |
| **At 31 December 2023** | **52,912** | **153,493** | **43,209** | **249,614** |
| | | | | |
| **Depreciation** | | | | |
| At 1 January 2023 | 32,339 | 65,607 | 15,363 | 113,309 |
| Charge for the year | 1,697 | 29,354 | 6,963 | 38,014 |
| **At 31 December 2023** | **34,036** | **94,961** | **22,326** | **151,323** |
| | | | | |
| **Net book value** | | | | |
| **At 31 December 2023** | **18,876** | **58,532** | **20,883** | **98,291** |
| **At 31 December 2022** | **14,667** | **41,629** | **27,846** | **84,142** |

## 13. Debtors

| | 2023 | 2022 |
|---|---|---|
| | **£** | **£** |
| Trade debtors | 25,802 | 8,257 |
| Prepayments | 34,067 | 35,503 |
| Accrued income | 34,099 | 26,732 |
| Other debtors | 7,278 | 1,078 |
| | **101,246** | **71,570** |

## 14. Cash and cash equivalents

| | 2023 | 2022 |
|---|---|---|
| | **£** | **£** |
| Cash at bank | 27,728 | 3,001 |
| Short-term deposits | 2,202,047 | 2,383,441 |
| Other cash and cash equivalents | 11,059 | 65,311 |
| | **2,240,834** | **2,451,753** |

## 15. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade creditors | 36,293 | 49,773 |
| Other taxation and social security | 1 | 38,647 |
| VAT Liability | 7,348 | 11,589 |
| Other creditors | 12,013 | 11,360 |
| Accruals | 27,355 | 19,444 |
| Deferred income | 133,750 | 118,333 |
| | **216,760** | **249,146** |

## 16. Deferred Income

Deferred income comprises grant monies received where the grant agreement conditions specify a time period post 31 December 2023 over which the expenditure of the grant is to take place.

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Deferred income at 1 January 2023 | 118,333 | - |
| Resources deferred in the period | 123,750 | 118,333 |
| Amounts released from previous periods | (108,333) | - |
| **Deferred income at year end** | **133,750** | **118,333** |

| | 2023 | 2022 |
|---|---|---|
| Deferred Income (by Grant): | £ | £ |
| Esmee Fairbairn Grant | 43,750 | 33,333 |
| People's Post Code Lottery Grant | 75,000 | 75,000 |
| The Schroder Foundation | 15,000 | |
| Iceland Foods Charitable Foundation Plastic Free Awards Sponsorship | - | 10,000 |
| **Total amounts due within 1 year** | **133,750** | **118,333** |
| **Total amounts due within 2-5 years** | **-** | **-** |
| **Total Deferred Income** | **133,750** | **118,333** |

## 17. Other financial commitments

**Capital commitments**

A deposit was paid during the year for contracted improvements to office fire doors which was completed in February 2024.

The total amount contracted for but not provided in the financial statements was £2,726 (2022 - £Nil).

**Operating leases**

At the year end the company had total commitments under non-cancellable operating leases of £50,239 (2022 - £5,285). Of which £17,012 due in one year, £33,227 in 2 to 5 years and £nil in more than 5 years.

## 18. Contingent assets

In 2019 the charity was given a piece of art in relation to the Royal Wedding. In 2020 the charity received two unique surfboards. It is not possible to place a reliable value on either of the items and therefore they will be recognised when they are sold at auction in due course.

## 19. Funds

| | BALANCE AT 1 JANUARY 2023 | INCOMING RESOURCES | RESOURCES EXPENDED | TRANSFERS | BALANCE AT 31 DECEMBER 2023 |
|---|---|---|---|---|---|
| **Unrestricted** | **£** | **£** | **£** | **£** | |
| **General** | | | | | |
| General Reserves | 2,352,817 | 1,929,341 | (2,100,624) | - | 2,181,534 |
| **Total Unrestricted** | **2,352,817** | **1,929,341** | **(2,100,624)** | **-** | **2,181,534** |
| **Restricted** | | | | | |
| Plastic Free Schools | 3,330 | 70,000 | (63,201) | (9,601) | 528 |
| Protecting Wild Waters | - | 43,647 | (43,647) | - | - |
| Ocean School | - | 10,518 | (20,119) | 9,601 | - |
| Million Mile Clean | 1,465 | 124,445 | (125,207) | - | 703 |
| Plastic Free Communities | 7,577 | - | (5,210) | - | 2,367 |
| Chapters Network | - | 40,000 | (40,000) | - | - |
| Water Quality | 2,458 | 189,362 | (191,820) | - | - |
| Volunteers Conference | - | 60,000 | (60,000) | - | - |
| Equity, Diversity & Inclusion | - | 26,787 | (26,787) | - | - |
| Systems | 119,760 | 110,000 | (39,537) | - | 190,223 |
| Fundraising | - | 20,000 | (20,000) | - | - |
| Operations | 50,105 | 157,476 | (146,836) | - | 60,745 |
| Campaigns and Communities Staff | - | 113,079 | (113,079) | - | - |
| **Total restricted** | **184,695** | **965,314** | **(895,443)** | **-** | **254,566** |
| **Total funds** | **2,537,512** | **2,894,655** | **(2,996,067)** | **-** | **2,436,100** |

The £9,601 transfer between the Ocean School fund and Plastic Free School fund is to balance the costs spent on each fund based on the allocated funding income. There is no restriction between the cost of these funds.

**Continued overleaf >**

## 20. Funds (continued)

| | BALANCE AT 1 JANUARY 2022 | INCOMING RESOURCES | RESOURCES EXPENDED | BALANCE AT 31 DECEMBER 2022 |
|---|---|---|---|---|
| **Unrestricted** | **£** | **£** | **£** | **£** |
| ***General*** | | | | |
| General Reserves | 2,013,497 | 2,212,408 | (1,873,088) | 2,352,817 |
| **Total unrestricted** | 2,013,497 | 2,212,408 | (1,873,088) | 2,352,817 |
| **Restricted** | | | | |
| Plastic Free Schools | 6,889 | 102,111 | (105,670) | 3,330 |
| Ocean School | - | 40,389 | (40,389) | - |
| Million Mile Clean | 2,442 | 124,841 | (125,818) | 1,465 |
| Plastic Free Communities | 13,293 | 10,000 | (15,716) | 7,577 |
| Chapters Network | - | 25,000 | (25,000) | - |
| Water Quality | 12,032 | 58,553 | (68,127) | 2,458 |
| Communications | - | 33,750 | (33,750) | - |
| Volunteers Conference | - | 240 | (240) | - |
| Systems | 75,000 | 44,760 | - | 119,760 |
| Fundraising | - | 15,000 | (15,000) | - |
| Operations | - | 116,250 | (66,145) | 50,105 |
| **Total restricted** | **109,656** | **570,894** | **(495,855)** | **184,695** |
| **Total funds** | **2,123,153** | **2,783,302** | **(2,368,943)** | **2,537,512** |

**Continued overleaf >**

## Funds in 2023

The specific purposes for which the funds are to be applied are as follows:

**Plastic Free Schools** – Guides teachers and pupils through an accreditation process to certify their school single-use plastic free. By giving pupils the tools and confidence to challenge, question and act, we're creating tomorrow's force of ocean activists. Over 3,705 schools with over 1.5 million pupils, covering over 11.5% of UK schools are signed up to this programme.

**Protecting Wild Waters** – Supports communities to have their inland bathing waters designated. Officially designated Bathing Waters are the only waterways where water quality is regularly monitored for its effect on human health, and legal obligations are placed on industry to stop sewage and agricultural pollution. We're working with 50 locations through 80 community members.

**Ocean School** – Increases the accessibility of ocean education. Digital Ocean School is an interactive online platform where young people can explore and learn digitally. We have a host of freely available education resources, covering plastic pollution, water quality and climate change.

**Million Mile Clean** – Is our community beach clean program - we mobilise around 100,000 volunteers to clean beaches, rivers, mountains, parks and urban spaces every year. We are one of the only charities in the UK that sends our clean packs for free, it's important to us that these activities are accessible to everyone.

**Plastic Free Communities** – Guides neighbourhoods through an accreditation process to certify their community single-use plastic free. The program has over 927 communities working towards accreditation, an estimated 30 million people live in a signed-up community, that's around 44% of the UK population.

**SAS Chapters Network (previously Reps Programme)** – Is a passionate, engaged and empowered community of Regional Representative super volunteers across the UK. A team over of 200 individuals who work together to empower their regions to take collective and impactful action for the ocean. We provide them with the training and campaigning tools they need to be our voice on the ground. They act as SAS ambassadors in their community, helping us to have a nationwide presence.

**Water Quality** – We campaign for a clean ocean, rivers and lakes for wildlife and people. We demand an end to sewage discharge into UK bathing waters by 2030. We have redeveloped and rebranded the Safer Seas and Rivers Service, an award-winning mobile app providing free, real-time water quality information to the public. It helps surfers, swimmers and other water users to track pollution events and real-time water quality information, allowing users to assess the risks of entering the water. We also publish our annual Water Quality Report, and continue our #EndSewagePollution petition.

**Communications** – We communicate the issues we work on to ensure they are high on the public agenda to influence governmental policy and business practices and to engage people in our work. Our unique voice ensures we gain significant media coverage, in 2023 we generated 11,672 pieces of media coverage including 552 print, 8,741 online and 2,375 broadcast. Our social media platforms have a combined reach of 450,000. We are committed to further enhancing and growing our communication expertise and capacity, to cover marketing public relations, the media, social and digital platforms, and refining our brand consistency, messaging and presentation.

**Volunteers Conference** – The volunteers conference brings together our Regional Reps & Plastic Free Community Lead volunteers for an inspirational training event to develop their skills, network with other volunteers and to develop relationships with the core SAS team. The aim is to increase our environmental impact through highly engaged and trained volunteers.

**Plastic Free Awards** – We have created the Plastic Free Awards, bringing together over 200 people for a prestigious night of recognition and celebration of the remarkable campaigners, entrepreneurs, community leaders, volunteers, youth activists and influencers leading the fight against plastic pollution from the beach front to the front benches of Parliament.

**Safer Sea's & River Service** – Our award-winning Safer Sea's & River service App, is the only free and impartial national service keeping water users safe from illness by informing them about sewage pollution alerts in over 458 UK locations. It is recommended by Public Health England and was downloaded by 250,000 people in 2023. Users can submit sickness reports enabling us to build an independent data set, and take direct action by emailing their MP or water company CEO when pollution impacts their local beach or inland bathing water.

**Systems** – As part of our aim to maintain an impactful, authentic and sustainable charity, we will invest in systems (website, CRM and digital) to become more efficient and effective, and to maximise the creation and conversion of Ocean Activists.

**Operations** – We have continued to work with the trustees to identify and mitigate risk, via our organisational risk register; there has been a shift in focus toward data privacy which has helped cement our decision to implement an organisation-wide CRM system.

Our office in St.Agnes, Cornwall, continues to be the main base and we are pleased to have extended the lease by a further 10 years. Now that we have increasing numbers of home-based staff, it has been important that our office is well equipped for hybrid meetings.

We continue to maintain our carbon action plan, reducing unavoidable carbon emissions as far as practically possible. One of the biggest projects to reduce our HQ emissions will be to install solar PV, and we now have Planning Permission for this project.

**Fundraising** – Funding from PPL for the Fundraising Fund was spent on the development and delivery of SAS's Mass Participation event - Dip A Day. The costs included the development of the concept, spend on social media to promote the event, the development and management of supporter (fundraiser) journeys and the procurement and fulfilment of incentives for fundraisers to participate.

## 20. Analysis of net assets between funds

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT 31 DECEMBER 2023 |
|---|---|---|---|
| | £ | £ | £ |
| Intangible fixed assets | 29,054 | 183,435 | 212,489 |
| Tangible fixed assets | 78,141 | 20,150 | 98,291 |
| Current assets | 2,156,644 | 185,436 | 2,342,080 |
| Current liabilities | (82,305) | (134,455) | (216,760) |
| **Total net assets** | **2,181,534** | **254,566** | **2,436,100** |

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT 31 DECEMBER 2022 |
|---|---|---|---|
| | £ | £ | £ |
| Intangible fixed assets | 58,669 | 120,524 | 179,193 |
| Tangible fixed assets | 57,275 | 26,867 | 84,142 |
| Current assets | 2,359,211 | 164,112 | 2,523,323 |
| Current liabilities | (122,338) | (126,808) | (249,146) |
| **Total net assets** | **2,352,817** | **184,695** | **2,537,512** |

## 21. Related party transactions

During the year the charity made the following related party transactions:

**Iceland Charitable Foundation**
(R Walker, a trustee until 21 September 2022 is the joint managing director of Iceland Foods Group)
The foundation donated £50,000 (2022: £62,000) in the year. At the balance sheet date the amount due to/from Iceland Charitable Foundation was £Nil (2022 - £Nil).



# ACKNOWLEDGEMENTS

**Surfers Against Sewage would like to thank all of our members, volunteers, supporters, donors and fundraisers and legacy pledgers for their ongoing support for our campaigns and projects to protect the UK's marine environment.**

**We'd also like to thank the following companies, organisations, foundations and individuals for their support in 2023:**

TRUSTS & FOUNDATIONS

People's Postcode Lottery, Postcode Earth Trust
Esmee Fairbairn Foundation
Moondance Foundation
Oceankind
Oak Foundation
Iceland Food Charitable Foundation
Aurum Foundation
Marisla Foundation
The European Centre For Environment & Human Health
Schroder Foundation
Reed Foundation - Big Give Trust
EQ Foundation grant
MN & LV Jonas Charity Account
Tomoro Foundation donation
Windfall Foundation
Operation Sea Change
The Abner and Mildred Levine Foundation
Athletic Brewing Co (Two For The Trails)
The Alfred and Frances Rubens Charitable Trust
The B D Tomlins Charitable Trust
The Balmain Environment Conservation Trust
The Baring Foundation
The Bedford Road Charitable Fund c/o The National Philanthropic Trust
The Bernard Sunley Foundation
The Brewers Foundation
The Brian D Newman Foundation
The Carpenter Charitable Trust
The Chapman Charitable Trust
The Christine Hall Trust
The CJC Whitehouse 2006 Charitable Trust
The Cliveden Trust
The Craignish Trust
The Dot Foundation
The Edgar Lee Foundation
The EQ Foundation
The Folio Trust
The Frazer Trust
The G C Gibson Charitable Trust
The Gibson Charitable Trust
The Hurtigruten Foundation
The Ian Askew Charitable Trust
The James and Lucilla Joll Charitable Trust
The John Horseman Trust
The Ladderstream Foundation
The Lady Yuen Peng McNiece Charitable Foundation
The Lalonde Trust
The Lancashire Foundation
The M J Camp Charitable Foundation
The Master Charitable Trust
The Maurits, Mulder Canter Charity
The Millichope Foundation
The N Smith Charitable Settlement
The Naturesave Trust
The Newcore Foundation
The Orchard Family Charitable Trust
The Percy Hedley 1990 Charitable Trust
The Portrack Charitable Trust
The Ratcliff Foundation
The Reed Foundation
The Roger and Sarah Bancroft Clark Charitable Trust
The Rose Flatau Charitable Trust
The Sir Robert Gooch Trust
The Sirrom Charitable Trust
The Swire Charitable Trust
The Tayfield Foundation
The TD Paton Trust
The Thomas Lilley Memorial Trust
The Tides Foundation (Box Inc Fund)
The Tomoro Foundation
The Tyldesley Charitable Settlement
The Windfall Foundation
The Worshipful Company of Grocers

PARTNERSHIPS

Our Ocean Network supporters
Kurt & Caroline Jackson
Knight Frank
Parley for the Oceans
Turnstyle Designs
Michael O'Mara Books
Advent of Change
SunGod
Finisterre
Hydroflask
Patagonia
Mermaid Gin
Pineapple Island
Tenzing
Bloomsbury Publishing
Assembly London
Stephens Scown LLP
G M Wilson Solicitors
London Surf Film Festival
OnBio
SMOL
Wave Antiques



**Surfers Against Sewage**
Unit 2, Wheal Kitty Workshops,
St. Agnes, TR5 0RD

Email: info@sas.org.uk
Telephone: 01872 553001

www.sas.org.uk
www.facebook.com/surfersagainstsewage
www.instagram.com/surfersagainstsewage
Twitter – @sascampaigns

**SURFERS AGAINST SEWAGE**

England & Wales - Charity number 1145877

# Accounts

Company registered number: 02920815
Charity registered number: 1145877

SURFERS AGAINST SEWAGE



# 2022 ANNUAL REPORT & ACCOUNTS

**Surfers Against Sewage**
Unit 2, Wheal Kitty Workshops,
St. Agnes, TR5 0RD

Email: info@sas.org.uk
Telephone: 01872 553001

www.sas.org.uk
www.facebook.com/surfersagainstsewage
www.instagram.com/surfersagainstsewage
Twitter – @sascampaigns

# CONTENTS


04 Trustees' Report

35 Finance Review

38 Statement of Trustees' Responsibilities

40 Independent Auditors' Report

46 Statement of Financial Activities

49 Balance Sheet

51 Statement of Cash Flows

53 Notes to the Financial Statements

66 Acknowledgements

# TRUSTEES' REPORT 2022 OVERVIEW

# OBJECTS AND AIMS

Surfers Against Sewage (SAS) is a national marine conservation and campaigning charity that inspires, unites and empowers communities to take action to protect oceans, beaches, waves and wildlife.

SAS projects target coastal environmental issues including marine plastic pollution, water quality, climate change and coastal development.

We aim to create measurable improvements in the state of our oceans, waves and beaches through changes in public behaviour, government policy and industry practices.

**The charity's objectives are:**

To undertake and promote for the benefit of the public the conservation, protection, improvement and ecologically sustainable management of the marine environment including associated land, shoreline and structures.

To advance the education of the public in the conservation, protection, improvement and ecologically sustainable management of the marine environment including associated land, shoreline and structures.

## To achieve our aims SAS:

- **Influences** governments on key issues affecting oceans, beaches and recreational water users and policies needed to deliver a cleaner and safer marine environment
- **Creates** volunteering opportunities for individuals and communities to be involved with activities to safeguard our seas, coastlines and beaches
- **Educates** communities on the achievable, sustainable solutions, which can help protect our waves, oceans and beaches
- **Challenges** industry to adopt better standards to protect our coastal environment
- **Promotes** scientific, economic and health evidence to support calls for a cleaner and safer marine environment
- **Informs** the general public about issues affecting UK waves, oceans and beaches, and those that use them

## Public benefit

The work of SAS ensures a safer environment for all those who visit the UK's coastline. Its work has been a significant factor in improving the cleanliness of coastal and marine environment, which ensures that they are better protected for the benefit of current and future generations. The education programme run by SAS, associated volunteering initiatives and the research and campaigns it undertakes and publishes are a valuable source of information for the public. The charity's mission statement reflects the overarching aim of all SAS activities as being for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Nature of governing document

Surfers Against Sewage (SAS) is a charitable company limited by guarantee, incorporated on 20th April 1994, and registered as a charity on 13th February 2012. It is governed by Articles of Association, having been amended by special resolution by Trustees registered at Companies House on 4th January 2012. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

## Recruitment and appointment of trustees

The management of the Charity is vested in the Trustees who, elected by the membership, act in a voluntary capacity. The number of Trustees must always be the same as the number of Members. Members are individuals whose names are recorded as company members in the Charity's statutory registers.

A wide range of professional skills is represented amongst the Trustees including charitable, conservation, environmental consultancy, journalism, communications and legal expertise. SAS Board of Trustees conducts regular discussions of any skills gaps and how these might be filled. New Trustees are sought by existing Members approaching individuals to offer themselves for election.

There were 7 Trustees in post at 31st December 2022 (2021: 7 trustees).

## Induction and training of trustees

Trustees are directed to useful information on their duties and responsibilities through the Charity Commission website. They also receive SAS's Articles of Association, the latest financial statements and relevant materials including Pipeline magazine. Many Trustees also have regular contact with the executive team at SAS to help them in their duties and interaction with SAS.



# REFERENCE & ADMINISTRATIVE DETAILS

**Chief Executive Officer:**

P Lewis & P Warman
*(Interim joint Chief Executive Officer)*
H Tagholm
*(Resigned 28th October 2022)*

**Trustees:**

L Davies
C H Hides
L Kazan-Pinfield
J Khoo (Chair)
H Koldewey
L Siegle
D Crockett (Appointed 13 July 2022)
R Walker (Resigned 21 September 2022)

**Principal Office:**

Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 0RD

**The charity is incorporated in England & Wales:**

Company Registration Number
02920815
Charity Registration Number
1145877

**Solicitors:**

Stephens Scown
Osprey House
Malpas Road
Truro
Cornwall
TR1 1UT

**Bankers:**

Lloyds Bank PLC
7 Boscawen Street
Truro
Cornwall
TR1 2QT

**Auditor:**

PKF Francis Clark
Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

# FOREWORD BY THE CHAIR



We live in an ever-changing world: the passing of the seasons, the ebb and flow of the tide. Change itself isn't inherently good or bad but it undoubtedly holds the potential for renewal, for new opportunities and regeneration. And so it goes with the life of any organisation.

Here at Surfers Against Sewage, our vision is for a thriving ocean, thriving people, delivered through daring, impactful campaigns that are fuelled by grassroots Ocean Activism and this will always remain true. We are now entering an exciting new period for the organisation, with our search for a new chief executive.

## A new chapter

Hugo Tagholm leaves us having led SAS through 14 years of Ocean Activism, helping us deliver campaign after campaign that cut-through the noise, gave our community a voice, and that gave us the platform to be who we are today – a respected ocean authority with decision makers and the media, and a campaign group with a unique edge.

Our paths now diverge but we will forever remain connected through our passion for the ocean and our shared drive to protect what we love. And it goes without saying that we all wish Hugo all the very best in the next phase of his personal journey of ocean protection with Oceana.

And so, a new chapter begins. The Trustees have concluded recruitment of both a new CEO and a Director of Campaigns & Communities. In August 2023, Giles Bristow will start as SAS' new CEO. Giles joins SAS from Ashden where he was interim CEO and Director of Programmes since 2017. His experience also includes leading systems change work at Forum For The Future and a former career as an environmental lawyer with Slaughter & May.

At the same time, Dani Jordan will join us as our new Director of Campaigns & Communities joining from WWF and with a wealth of policy experience, in particular on water quality. Finally, with Fiona Kilbride's internal promotion to Finance Director – our executive leadership team is complete.

## Impact for the ocean

In my 6 years as a trustee, one of the key constants has been a reminder that the team at SAS HQ, down in St Agnes, are a truly inspirational crew, with an outstanding track record of delivering impactful Ocean Activism. Think forcing the government to U-turn on water quality; coordinating 100,000+ volunteers to clean a million miles of the UK to help fuel our campaigns against the plastic polluters; the creation of the incredible Safer Seas & Rivers Service app; connecting disadvantaged young people with nature through Ocean School. I could go on and on and on.

And then there are our Ocean Activists, wherever, and whoever, they may be. Members, protestors, donors, beach cleaners, plastic free community campaigners, the list goes on and on. Together we are such a powerful force and the lifeblood of Surfers Against Sewage.

To me, leadership is about who you bring with you. And it is our shared voice that gives weight to our campaigns, and drives a groundswell of change that sweeps across the UK – Ocean Activism from the beachfront to the front-bench.

## What's next

So, in 2023, what can you expect for SAS? Well our change-making campaigns on water quality and plastic pollution will remain the team's primary focus. The foundations we have built over the past 3 years are solid and the authority we have to speak up about these issues with authenticity and authority has never been stronger.

So, we will demand real lasting change to rid our waterways of sewage pollution and to turn back the plastic tide choking the ocean. We will continue working with partners big and small to elevate our calls and ensure government and big business prioritise people and planet, and crack-down hard on the polluters.

Our flagship community mobilisation campaigns, will return and we will have a fully redesigned website (www.sas.org.uk) to inspire, inform and activate engaged Ocean Activists, as well as to reach new audiences who share our passion for the ocean. Our future is bright.

Excitingly 2023 will see us grow our Team at SAS HQ, from 27 to what will be over 45 by the middle of the year. This capacity increase will ensure we continue to deliver and strengthen our impact in the coming years.

**Jon Khoo, Chair of Trustees**



# 2022 IN NUMBERS

**282,116**
**VOLUNTEERS**

participated in our Million Mile Clean Campaign

**789,925KG**

of plastic and packaging pollution was removed from beaches, river banks and wild spaces nationwide



**1,115,551 MILES**

of beaches, rivers and wild spaces was covered by community beach cleaners

**OVER 12,494 COMMUNITY BEACH CLEANS**

were organised around the country.



**166,914**

**PEOPLE SUBSCRIBED TO THE SAFER SEAS & RIVERS SERVICE**



**51,689**

signed our petition to demand action for our blue spaces calling for 200 River Bathing Waters by 2030, we delivered the petition to the Department for the Environment.

**885**

**PLASTIC FREE COMMUNITIES HELPED ELIMINATE OVER 43 MILLION ITEMS OF SINGLE-USE PLASTIC.**

**PLASTIC FREE COMMUNITIES**
SURFERS AGAINST SEWAGE

**237**
**REGIONAL REPS**
came together to lead action in towns, cities and villages nationwide.

**OCEAN SCHOOL**
**SURFERS AGAINST SEWAGE**

**88**

disadvantaged young people inspired to learn about and connect with the ocean through Ocean School.

POWER TO THE PUPILS

**1.32 MILLION STUDENTS**

inspired by our Plastic Free Schools campaign.

**5,247**
**BUSINESSES JOINED THE PLASTIC FREE COMMUNITIES MOVEMENT**



# INTRODUCTION

The last twelve months have been some of the most ambitious and impactful in our history, aligning with a time that ocean and environmental issues have garnered record levels of public, political and media awareness, linked to this Ocean Decade. We continued to work across our four priority issues, covering water quality, plastic pollution, ocean & climate impacts and the restoration of marine habitats. We delivered a range of innovative new campaigns and community initiatives to drive public participation, media coverage, policy and systems change.

Our campaigns on plastic pollution remained some of our most popular activities, providing a gateway to community activism. As part of this, our network of Ocean Activists grew significantly, with over 280,000 beach clean volunteers joining us around the coastline, on rivers and in other blue and green environments. This remarkable network of volunteers cleaned and protected over a million miles of coastline through the Million Mile Clean. Nearly 4,000 citizen scientists also contributed to our Brand Audit, helping expose the brands and companies responsible for the ongoing plastic pollution crisis.

The reach of our Plastic Free Communities initiative also grew to cover an incredible 885 locations as communities continued to join forces to tackle the issue of single-use plastics.

The Plastic Free Schools campaign continues to grow and inspire, taken on in 3,398 schools across the UK representing 1.32 million students. This campaign ensures that young people can take local action but also provides them with the agency and tools to influence political and business leaders in demanding change.

Thanks to our ongoing water quality campaigns and the work of other NGOs, campaigners and individuals, the issue of water quality and sewage pollution also continued to hit the headlines in 2022. Our projects helped reveal the shocking scale of water company pollution, exposing the decades of under investment that has led to over three million hours of sewage pollution being dumped into our rivers and coastline annually, devastating unique and fragile blue habitats, which are vital to biodiversity, human health and wellbeing, and local economies.

Just 14% of our rivers meet Good Ecological Status, and despite the boom in wild and coldwater swimming, we currently have just two official river Bathing Waters. The profiteering of water companies at the expense of the environment caused widespread public outrage, and rightly so.



We continued to develop our water quality campaigns, providing the public with multiple ways to express their concern and act on the escalating issue of sewage pollution. Our Safer Seas and Rivers Service, the only national real-time water quality app attracted over 166,914 subscribers, helping inform and protect swimmers, surfers, holiday-makers and other water users from poor water quality. The app also connected users directly with local MPs and water company CEOs, allowing them to start conversations about the ongoing issue of pollution in local constituencies and demand urgent action. The service covers 424 beaches and rivers, and data collected across the year informs our annual Water Quality Report, an appraisal of water company performance and sewage pollution at the nation's favourite beaches. The publication of the report once again helped us generate national and regional headlines on the need for water companies to upscale investment to stop the huge scale of sewage discharges into Bathing Waters, rivers and coastlines.

We continued supporting community leaders nationwide through our Regional Reps programme, supporting 237 inspirational individuals to lead and inspire in their local communities.

We are proud to have delivered another powerful year of participative action, working with so many people and organisations. We believe that our accessible, inclusive and empowering model, connecting people to call for ambitious systems change across government, industry and society, will play an increasingly important part of delivering solutions to protect and restore the health of the blue wilderness.

Our communications department ensured that our campaigns regularly made the headlines, reaching millions of people and helping underpin volunteer participation, donations and public, political and business engagement.

None of this would have been possible without the commitment of our Board of Trustees and incredible SAS team. We would like to thank them all for their contributions in making 2022 such a success.

We continued to invest in all our people, providing the training, support and technology to help them deliver exceptional impact. Staff welfare and wellbeing remained an ongoing priority for the charity.

We're here to engage, empower and mobilise individuals and communities with campaigns to protect and restore the ocean and all it makes possible this decade, and beyond. We have a vision that shapes everything we do. Thriving Ocean, Thriving People. We're committed to building a community that cares deeply and takes action to protect and restore the planet we live on.

We're connected by our love of the water. The planet we share is 70% ocean. One ocean that connects us all. Today we're more than surfers. We campaign on more than sewage. We're here because of the ocean. So, let's fight for it.





**"2022 was another amazing year of Ocean Activism. We're consistently amazed and humbled by the passion of our volunteers, from beach cleaners, Plastic Free Community & School leads and communities working towards Bathing Water Designation, and of course our inspirational regional reps. Their dedication and commitment to environmental activism is the driving force behind our work – our community gives us our mandate.**

**We're incredibly proud of the SAS team, who's passion, skill, resourcefulness and talent continues to make SAS such a force for protecting & restoring our marine environment.**

**Thanks to our volunteers, trustees, team and network of supporters for making it all possible."**

Pete Lewis & Pete Warman, (Interim CEOs), Surfers Against Sewage



# OUR COMMUNITY

Our incredible community of Ocean Activists gives us our mandate to campaign and gives us authenticity in our work. We continued to grow and develop all of our community programs, our Regional Reps, Plastic Free Schools and Communities and our beach clean network. Our role is to inspire, train and equip these brilliant volunteers to have a positive impact in their local community.

## MILLION MILE CLEAN

The Million Mile Clean brings volunteers together to protect the health of the environment, but also to help their own health and wellbeing. Our aim is to inspire over 100,000 volunteers' to commit to 10 miles of community cleaning (beaches, rivers, green spaces and streets) to deliver a million miles every year. Good for the planet. Good for volunteers' physical health and wellbeing. We had a phenomenal response to the campaign in 2022 with 282,116 volunteers taking part in 12,494 beach, river, street and mountain cleans, clearing 789,925 kg of plastic and packaging pollution across 1,115,551 miles of the UK, making it Europe's biggest beach clean campaign.






## BRAND AUDIT

The 2022 campaign found that the top 12 most polluting brands were responsible for 70% of the packaging pollution collected, with Coca Cola and Pepsi-Co taking the top two spots of 'The Dirty Dozen' yet again. Year-round data being captured by volunteers across the UK through the Million Mile Clean helps us better understand the scale of the issue and hold those responsible to account.

## PLASTIC FREE COMMUNITIES

Our Plastic Free Communities campaign empowers and connects people in a shared journey to free where they live from avoidable throwaway plastic. As part of the campaign over 885 communities and 5,247 businesses have chosen to stop using and selling single-use plastic items like plastic cutlery, coffee cups, water bottles and much more and instead opt for reusable items. This is making a big dent on the plastic pollution that is being found on our streets, beaches and in our rivers.






## PLASTIC FREE SCHOOLS

We now have 3,398 schools, attended by over 1.32 million pupils, enrolled in the Plastic Free Schools programme. The programme equips and empowers young activists with the tools to create positive, lasting environmental change. This project has always been driven by the pupils and this year we have strived to encourage schools with a high pupil premium to sign up.

### Key Stats

**3,398** schools signed up

**1,421** Industry challenges

**1,324,270** students reached

**2,692** political actions made




OCEAN SCHOOL
SURFERS AGAINST SEWAGE

## OCEAN SCHOOL

In conservation, everything starts with a connection. That's why this summer we took 88 disadvantaged young people to the beach to learn about and connect with the ocean for a focused Ocean School.

We also launched an immersive 360 Digital Ocean School Experience helping young people connect with the coast, understand critical issues and know how to take action, no matter where they are.

By taking part in the Digital Experience, students are transported to Porthtowan Beach in Cornwall, where SAS first began over 32 years ago. Taking them on an interactive journey to connect, explore and protect. We've had 1,379 unique visitors engaging with the platform.




## PUPIL POWER ASSEMBLY

On 18th November we were joined at our HQ by Children's TV presenter Naomi Wilkinson, Biologist and TV presenter Gillian Burke, Marine Scientist Charlie Young and Zoologist Billy Heaney to broadcast our 2022 Pupil Power Assembly to over 6,000 students across the UK. The Assembly was designed to equip pupils with the tools and inspiration to make their voices heard at the highest level, whilst delving into the awe and wonders of the ocean and demonstrating why it's so critical to protect it.



## REGIONAL REPS

Our Regional Volunteer Representatives are 237 amazing volunteers, known as our ‘Reps’. They are the lifeblood of our organisation, across the UK they help deliver all our programmes from organisation of beach cleans, delivering talks to our Plastic Free Schools, and engaging their communities in the local relevance of our campaigns.








# WATER QUALITY

### Petition

Over the summer, 51,689 Ocean Activists signed our petition to demand action for our inland blue spaces. On the 18th October we visited the government's Department for the Environment, in London, with swimmers, paddle boarders and kayakers, to deliver the petition to the Secretary of State, demanding that the government speaks up for rivers. Together, we called for 200 River Bathing Waters by 2030. We're calling on the UK Government to set legally binding targets to increase the number of official River Bathing Waters in the UK and work with regulators and communities to ensure the target is delivered.

### Supporting fresh water bathing designations

This year we have invested in our support for communities who use fresh water for recreation. In September, on World Rivers Day, we launched our package of resources supporting community groups who want to apply for bathing water status at inland locations. Almost 90% of storm overflows discharge directly into rivers and in 2021 our citizen science water quality testing programme revealed that 3 in 4 rivers tested pose a serious continuous risk to human health. In England we have just two rivers that are designated bathing waters, meaning only a few hundred meters of our rivers are monitored for human health. We now have seventeen communities signed up to start their journey towards registration with our support. Over the next three years we are aiming to support up to 200 transformational inland bathing designations.

## Safer Seas and Rivers Service

Our Safer Seas and Rivers Service continued to play a critical role in keeping water users safe and empowering them to make some noise when they were impacted by sewage spills. With this year's upgrades, the app now covers a number of rivers and streams where water quality data is available. Now, as well as being able to email your MP driving political awareness of pollution alerts in your area, you can directly email the CEO of your local water company in app. We've also made it easier to report any illness after time spent in the sea. We use illness reports to evidence the impact of sewage discharges on human health, build our case against water companies and take our case to government and demand tough action is taken.

With significant spills throughout the season we saw significant peaks in app usage in 2022. Previously we would see 300-600 users access the app every day, but this summer, that jumped to about 5,000 a day with a peak of over 9,000 users a day due to the #sewagescandal.

### KEY STATS

**166,914** registered app users

**424** locations covered

**314** bathing waters affected by Sewer Overflows

**860** Pollution Risk Forecasts during the 2022 Bathing Season

**720** illness reports received

**9,386** Sewer overflow discharge alerts issued in 2022

**2,053** during the bathing season

**7,758** Emails to Water Company CEOs and MPs



### Water Quality Report




On the 25th of November we launched our annual Water Quality Report. With so much interest in water quality issues, this landed well, with a readership of 1.74 million. Media pick up included The Times, The Guardian, Financial Times, Daily Star, Metro, ITV national news, BBC Radio 4 Today Programme and BBC Spotlight and more. The report was referenced in a parliament debate with a call for an enquiry into dry spills.

The report, launched in an interactive and accessible online format enables readers to dive deeper into the statistics. The report presented data from our SSRS app and the Environment Agency alongside emotive reports from water users who have fallen ill after being in the sea. We also analysed the performance of Water Companies and the discrepancies of the financial rewards to shareholders and Executive bonuses.

This year we received 720 sickness reports, 400 of those were at locations classed as 'excellent' bathing waters. We also used data from The Met Office to find water companies discharging untreated sewage onto these bathing waters when there wasn't any rain, 95 times this year. 329 Sewage overflows failed to meet environmental quality standards. 103 sewage overflows failed to report activity for more than 2 weeks. 44 overflows were left completely unmonitored. All this while Water Company CEOs took home £16.5 million in salary packages.



# STRATEGIC NATIONAL ACTION PLAN TO END PLASTIC POLLUTION

On 29th November, we hosted a reception at the House of Commons to launch our new Plastics report. The report sets out the current state of the UK's plastic policy and outlines the need to produce a forward-thinking National Action Plan on plastics as part of signing the global plastics treaty, signed by 175 countries. It highlights how the national action plan, required by the treaty, should be an all-encompassing strategy to put an end to the pollution plaguing the ocean. The report is aimed at policy makers and has informed a private members bill in parliament, released alongside the report. The event to celebrate the launch was widely attended, including 9 MPs. and the Early Day Motion for the policy has 25 supporter MPs including 6 sponsor MPs so far.

**The Plastics Bill aims to:**

- Set and enforce targets to reduce the amount of plastic produced and increase the amount of plastic that gets recycled
- Consider how a plastics tax and other fiscal measures could help reduce plastic production and increase recycling
- Promote and facilitate research into sustainable alternatives to plastic, and
- Establish a Plastics Agency to hold the government to account



### Sewage Action Plan

In May 2022, we got a first glimpse of the government's action plan to tackle the surge of sewage pollution swamping rivers and the ocean. And it was far from pretty. A massive 22,000 of us responded to the consultation demanding faster and bolder action to end sewage pollution. And just before the August bank holiday, the government released its finalised plan.



**Thanks to the huge support from the public and our communities, the plan delivers:**

- Prioritisation for bathing waters and significant ecological areas
- Resolution for more inland bathing waters
- Community support for designation
- Water Company Chief Executives and Board Members eligible for prison sentences for serious pollution incidents



**Devastatingly, the plan still allows for:**

- Permitted pollution until 2035 in areas with significant importance and 2050 elsewhere
- Regulators responsibilities and their vital role barely feature in the plan

Since 1991, water companies have made £50bn in dividends for their shareholders. The plan now asks consumers to foot the bill for future improvements.

### Environmental protection rollbacks

Despite all this incredible momentum across our campaigns and rippling through our communities, the government has stumbled in its response, creating critical failures for the future. In September we witnessed plans for the government's 'Brexit Freedoms Bill'. A bill that will give ministers powers to remove EU regulations without Parliamentary scrutiny. The majority of the laws at risk are protections for the environment. These are not light measures. They are crucial protections, not just for the survival of ecosystems and species, but also for people. 570 key environment laws threatened include those for sewage and agriculture, the two biggest polluters of the UK's blue spaces. We already have the worst bathing waters in Europe, yet here are the UK government preparing to sink standards even lower. If these laws aren't re-written by December 2023 – they will now disappear. In his acceptance speech, Rishi Sunk pledged to 'deliver on protecting the environment'. We'll be keenly watching this space and holding the government to account.

## COMMUNICATIONS

Our campaigns have garnered an unprecedented level of media coverage this year, with our flagship launches reaching millions of potential Ocean Activists. This has been supported by the growing Communications team, which has recently been bolstered by the addition of another Communications Officer. Our biggest proactive media moment in the second half of the year was the publication of our 2022 Water Quality Report in November, but plastic pollution also hit the headlines, through the Million Mile Clean and the launch of our 2022 Brand Audit report.

Our reactive communications, particularly on the issue of sewage discharges, also received widespread coverage. In August, as serious sewage incidents occurred across the UK, our team was inundated by national press, with almost non-stop interviews over a 7-day period. In total, this one event saw SAS appear in over 400 pieces of coverage, including on BBC, ITV, Good Morning Britain, GB News, the Times Radio and LBC.

2022 has also seen our direct audience, through social media followers and email subscribers, grow significantly. Our current social media audience, across our four primary platforms (Facebook, Instagram, Twitter, LinkedIn) is 403,018, up 12.6% on the beginning of the year.



**403,018 current social media audience**

## EQUALITY DIVERSITY AND INCLUSION (EDI)

We have a legal and moral duty to challenge all forms of discrimination. Further to this we recognise that our cause is linked to environmental justice; through our core work we must take every opportunity to platform voices that are too often not heard, address inequality of access and enjoyment of the ocean, and challenge ourselves to make Ocean Activism as inclusive as possible.

We have continued focussing on EDI at SAS and progressed with whole team training sessions and continued rollout of our work at all levels from Board, through to the wider team. As a full team we have attended training on EDI Essentials, Unconscious Bias and Time to Talk About Race. We have refreshed our approach to embedding EDI at an early stage of all project plans, to ensure our public events are as accessible and inclusive as possible. As a team we have reviewed and updated our EDI Policy & public statement.

Excitingly we will be recruiting an EDI Manager early in 2023 to move forward our work in this area at greater pace.

# FUTURE PLANS AND ACTIVITY: 2023

We are proud to have inspired an incredible year of engagement and action in 2022, involving and empowering record numbers of Ocean Activists around the UK on some of the most pressing issues facing the ocean in this most crucial decade for the environment. The passion, energy and commitment from individuals and communities was clear as people joined the movement to give the ocean a voice.

The power of our combined voice to create change resonated louder than ever before. It was a big year for the ocean. But it was just the start. This year, we must bring even more people on the journey of Ocean Activism as we help to truly give our seas and blue spaces a voice.

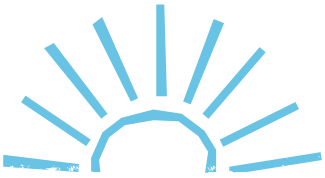
We believe that by giving communities the tools to tackle the issues threatening the ocean, we can change the systems and structures that are destroying marine habitats worldwide. We believe that through building, educating, empowering, supporting and connecting diverse communities we can deliver even more impact.




Together, we must demand action. We must call for climate targets to be met. We must call for more ambition on both the scale and pace of environmental change. We must call for more urgency to tackle plastic polluters. We must call relentlessly for the transition to business that is good for the planet.

Activism is central to all our campaigning; we'll be mobilising over 100,000 beach cleaners across a million miles to take direct action on plastics; we'll be running the Plastic Brand Audit to help us hold polluting companies to account and call for the strongest possible Global Plastics Treaty; we'll be calling for new Bathing Waters on rivers nationwide to help stop sewage pollution from profiteering water companies.

The time to act is now and we look forward to you joining us as the movement builds.



## 10-YEAR GOALS

We'll continue to build and empower a diverse community of active supporters campaigning together as the authentic voice of the ocean. Through compelling campaigns and initiatives, we'll enable individuals and communities to take action on our four key focus areas, supporting our ten-year goals:

### IMPROVE WATER QUALITY

- We campaign for a clean ocean, rivers and lakes for wildlife and people.
- We demand an end to sewage discharge into UK bathing waters and a 90% reduction in sewage discharges by 2030.

### TACKLE PLASTIC POLLUTION

- We campaign to turn back the plastic tide choking the ocean.
- We demand an end to plastic pollution on UK beaches by 2030 and all plastic pollution by 2040.

### DRIVE OCEAN RECOVERY

- We campaign to protect and restore the ocean wilderness.
- We demand high protection status for 30% of the ocean and all UK Marine Protected Areas by 2030.

### CONFRONT THE OCEAN & CLIMATE EMERGENCY

- We campaign to stop destructive global heating threatening all life in and above the ocean.
- We demand that the UK achieves net zero, including the adoption of ocean-based solutions, by 2030.




## OCEAN ACTIVISTS

We're committed to investing in and enhancing our model and theory of change, including:

- Deliver a programme of citizen science to change environmental policy and behaviour nationally across society.
- Influence governments and decision makers on laws and policies to protect and restore the ocean.
- Commission and promote scientific, economic and health evidence, and collaborate with other stakeholders to deliver our vision of Thriving Ocean, Thriving People.
- Urge industry to adopt better standards to protect the ocean.
- Mobilise and equip the UK's biggest and most authentic community of Ocean Activists.
- Step up high impact campaigns, communications, fundraising and education initiatives to drive action and engagement on ocean recovery.

We will continue to take a positive and collaborative approach to our campaigning in 2023 by empowering and uniting supporters to take action. We will ensure that individuals and groups can act with us from the beach front to the front benches of Parliament. Our delivery model creates Ocean Activists everywhere, and supports a grassroots local approach to the global issues facing our oceans. We will continue to take the big issues where people often feel overwhelmed, and provide steps and actions they can take. We will provide our volunteers and supporters with tangible actions they can take to be a part of this change, from community level actions on single-use plastic to challenging decision makers on climate change in Westminster.

# THRIVING OCEAN, THRIVING PEOPLE

Our theory of change is that long-term systematic change comes from tackling four interlinked areas: community actions, laws, policies and business practices, and this holistic approach to change is reflected in our campaigns and projects.

**In 2023 we will:**

- **Drive People-Powered Change:**
  Connect our communities with political moments to demand radical change and present truthful evidence from the beachfront, gathered with our network of Ocean Activists.

- **Support & Scale our Communities:**
  Invest in the systems that will scale our community impact and reach. Re-imagine our beach clean, community and volunteering programmes in line with our ten-year goals, linking them to the systems change we want to deliver. This will include a major Volunteers Conference.

- **Equality Diversity & Inclusion:**
  Continue on our journey to embrace equality, diversity and inclusion in all that we do. EDI. We want Ocean Activism to be open to everyone. A diverse voice is a more powerful voice.

- **HQ Climate Action:**
  Ensure delivery of net zero and meaningful carbon reduction plans, introducing solar panels at SAS HQ to charge our electric van and power the office.

- **Build Capacity:**
  Grow the team to over 45 people to increase our impact and to ensure staff wellbeing.

- **PR & Communications:**
  Continue to invest in high-impact communications support to drive campaign engagement, impact and supporter acquisition.

- **Invest in Systems:**
  Deliver a new database - to maximise the creation, support for and conversion of Ocean Activists.

- **Expand Data Sources:**
  Target, collect and grow new supporter data from all departments, with clear goals.

- **Cultivate Support:**
  Build on our strong relationships with funders and supporters, ensuring they feel engaged with our work and celebrate the impact we have together.

- **Drive Sustainable Fundraising:**
  To maximise our impact in this crucial decade for the ocean, we need to increase our income, based on a foundation of resilient, sustainable and diverse income streams.

- **Financial Management:**
  Continue to spend our donors' money wisely. Maintain a proportionate level of financial reserves, providing confidence to invest and ensure business continuity.

- **Governance:**
  Draw on our engaged Trustees to bring unique skills, knowledge, networks and experience to the charity to support the executive team in effective decision-making.

THRIVING OCEAN
THRIVING PEOPLE

| CAMPAIGN | PLASTIC POLLUTION | WATER QUALITY | OCEAN & CLIMATE EMERGENCY OCEAN RECOVERY | ORGANISATIONAL |
|---|---|---|---|---|
| 10 YEAR CAMPAIGN AIM | **End single-use plastic pollution on UK beaches** | **End sewage discharges into UK bathing waters** | **Net-zero by 2030**<br>**30% of the global ocean protected by 2030 and all UK MPAs highly protected.** | **Maintain an impactful, authentic and sustainable charity** |
| 2022 PROJECTS | • Engage Ocean Activist through the Million Mile Beach Clean.<br>• Expand the Brand Audit to collect and publish data on plastic polluters.<br>• Refocus on the Deposit Return Scheme campaign in England and Scotland.<br>• Reactivate Plastic Free Communities – engaging existing communities to achieve accreditation.<br>• Expanding the Plastic Free Schools campaign.<br>• Deliver the Plastic Free Awards.<br>• Collaborate nationally and internationally to deliver action to change policy and legislation to tackle plastic pollution. | • Focus on sewage pollution in rivers – call for designation of 200 River Bathing Waters by 2030.<br>• Provide support for local communities seeking Bathing Water designations.<br>• Redevelop the Safer Seas and Rivers Service to include more inland locations.<br>• Collect more health data – deliver a Beach Bums health research project for rivers.<br>• Expand our citizen science river water quality programme.<br>• Target water companies with demonstrations, working with our Communities.<br>• Produce a new Water Quality Report in the autumn.<br>• Focus on media and PR to maintain our leadership position on the issue.<br>• Maintain the #EndSewagePollution coalition. | • Mobilise Ocean Activists at key Climate Coalition events and rallies.<br>• Deliver SAS Net Zero plans, including solar at SAS HQ.<br>• Review, revise and publish Protect Our Waves report, linking Sites of Special Surfing Interest with HPMAs.<br>• Collaborate with other NGOs and support actions to deliver enforced protections of marine areas. | • Grow the Team: Sustainably increase the team from 27 to 45 people to deliver our change-making model of people-powered campaigns.<br>• Invest in People: Put in place the support, processes and training to help bring out the best in everyone. Because our people and their ideas are everything to our success.<br>• Invest in Systems: Become more efficient and effective, with systems (website, CRM and digital) that maximise the creation and conversion of Ocean Activists.<br>• Deliver Climate Action: Achieve SAS net zero and introduce meaningful carbon reduction plans.<br>• Governance: Draw on our engaged Trustees to bring unique skills, knowledge, networks and experience to the charity to support the Leadership Team and wider team.<br>• Ensure Strong Financial Management: Maintain strong reserves, providing confidence to continue to invest in delivery and capacity.<br>• Drive Sustainable Fundraising: Maximise our impact in this crucial decade for the ocean by increasing our income, based on a foundation of resilient, sustainable and diverse income streams.<br>• Cultivate Support: Build on our strong relationships with funders and supporters, ensuring they feel engaged with our work and celebrate the impact we have together. |

# FUNDRAISING REVIEW




To achieve our ambitious 2030 strategic aims and maximise our impact in this crucial decade for the ocean we will increase our income, based on a foundation of resilient, sustainable and diverse income streams.

Our ambition is to grow our fundraising income to £3 million in 2023 to allow us to fund our planned delivery. In order to achieve this, we will:

- Proactively drive growth through investment in sustainable & scalable income streams
- Continue developing the systems and processes that underpin our fundraising to continue scaling up in future years
- Maximise the value of our existing supporter base across all income streams through enhanced stewardship
- Leverage financial support from SAS community & campaign networks
- Enhance the understanding of our audience, and continue working towards data driven insight, and work towards creating a data strategy for the organisation

## Review of 2022

In 2022 we delivered our biggest ever year of fundraising income.

All income streams performed better than expected, in particular our Corporate, Individual Giving & Community & Events income streams saw a significant increase in year on year growth.

The new fundraising team structure has bedded in well and the introduction of a Community Fundraising Officer saw this income stream perform exceptionally well with the introduction of our first mass participation event, Dip A Day.

We are incredibly grateful to players of People's Postcode Lottery for their continued support for SAS that will enable the scaling up and increased impact of our work to help protect and restore the ocean for the future, for all.

Their support for our organisational development will help us to drive record numbers of citizen scientists and Ocean Activists through our volunteering programmes, and support the innovation and expansion of our campaigns.



**"It's a real privilege to have been working with People's Postcode Lottery for over 7 years now. Their support has been instrumental in supporting our organisational development. We're now one of the leading marine conservation charities in the UK and People's Postcode Lottery have played a key role in that, supporting us on our journey. Special thanks to the players of the People's Postcode Lottery who make this all possible."**

Pete Lewis – Director of Fundraising, SAS



**“The People’s Postcode Lottery is one of our most important partnerships and I’m truly thrilled that they are continuing their support which will help us continue to evolve as one of the UK’s most active marine conservation charities. In this Ocean Decade, it has never been more important to engage people with the plight of our seas in the quest for sustainable solutions to pollution and damage. This new support will help us accelerate our contribution to cleaner seas and a brighter, bluer environment.”**

Jon Khoo – Chairperson, SAS.

**“Players of People’s Postcode Lottery have been supporting Surfers Against Sewage since 2016 to help fund vital initiatives.**

**Our players can be proud their support is ensuring hard-working volunteers tackle beach pollution, supporting SAS’s continued campaigns for improved water quality, ocean protection, climate action, ocean restoration and supporting children to deliver change in their schools by encouraging them to stop single use plastics.**

**Climate action, biodiversity protection and community are at the heart of our values at People’s Postcode Lottery and we passionately believe in supporting organisations development. I’m delighted funding raised by players is helping this pioneering organisation become more robust and resilient, putting SAS in a position to lead the way in delivering a cleaner coastal environment that everyone can enjoy.”**

Laura Chow – Head of Charities, People’s Postcode Lottery

# Fundraising developments & highlights in 2022

## Some of our highlights from 2022 include

- Delivered our strongest ever year of income generation
- The investment in the capacity of our Corporate & Community & Events Income streams enabled significant growth
- Our first ever mass participation event "Dip A Day" was a huge success
- Our Sentinels of The Sea Legacy Campaign has secured over £1 million in pledges
- We continued to grow our Membership base and income
- We continued to successfully integrate our Data and Campaigns with our fundraising

### Our approach to fundraising:

We believe in putting our supporters at the heart of our fundraising, treating them with honesty and respect and keeping them regularly informed about the impact their support has enabled us to achieve. We will be led by our supporters about how often and the methods they would like to be contacted by us.

We believe that our fundraising and the partners we work with should be committed to the highest environmental standards and not have business practices that negatively impact the environment.

We are registered with the Fundraising Regulator and adhere to the Code of Fundraising Practice.

During the year we used suppliers to support with the following fundraising activity:

- Telemarketing campaign to recruit new regular donors and to reactivate lapsed regular donors

We commissioned QTS Fundraising to undertake this work for us. QTS is registered with the Fundraising Regulator, Information Commissioner's Office, accredited and members of the Institute of Fundraising, and members of the DMA.

We monitored QTS with weekly reports and catch ups with their team. We are provided with samples of calls that allow us to ensure the highest quality of calling. The QTS team undertake extensive training provided by SAS to ensure they can speak knowledgeably about our work.

### Safeguarding vulnerable people and fundraising

Our safeguarding policy covers the need to protect vulnerable people whilst fundraising. All Surfers Against Sewage staff are made aware of our safeguarding policy as part of their initial induction process and confirm their understanding. We ensure that our contractors have access to and understand this policy as well as assessing their own Safeguarding policies and training.

We will not take a donation if we know, or have good reason to believe, that a person lacks capacity to decide to donate, or is in vulnerable circumstances, which mean they may not be able to make an informed decision.

### Complaints

In 2022 we received no complaints about our fundraising.

We would like to thank everyone who supported Surfers Against Sewage in 2022, our members, donors, corporate partners, community fundraisers, trust and foundation partners and anyone else who supported our work. Our work is underpinned by our supporters – THANK YOU!



# FINANCE REVIEW

# FINANCE REVIEW



During the year the Charity raised £2,783,302 (2021: £2,444,898) from general public, charitable trust and corporate donations and corporate sponsorship to carry out the programmes and projects mentioned in the above report. £2,368,943 (2021: £2,036,464) was expended during the current year.

As shown in the Statement of Financial Activities, £570,894 (2021: £555,003) of income was restricted for specific projects and the expenditure on those projects was £495,855 (2021: £624,277).

SAS is dependent upon securing unrestricted funding, the major source of this being membership subscriptions. £2,212,408 (2021: £1,889,895) was raised with no restrictions through fundraising activities, membership and donations. Unrestricted charitable expenditure of £1,873,088 (2021: £1,412,187) was used to deliver unrestricted projects.

At year end total reserves stood at £2,537,512 with £2,352,817 of these reserves being unrestricted and available for general purposes.

Our thanks to all who gave their time and money to SAS during the year.

### Investment Policy

The investment policy is to hold investments in low risk interest bearing cash deposits, having regard to both the liquidity requirements of the charity and the interest rates available.

### Reserves Policy

The reserves are required to meet the working capital requirements of the charity and to allow continued funding of a project in the event of funding not being immediately available, until further funding can be sourced.

The Trustees aim to hold general free reserves (Unrestricted reserves excluding those represented by fixed assets and specific designated funds) sufficient to cover a minimum of 3 to 6 months of operating costs. Income and expenditure streams are forecast through annual budgets and carefully monitored through quarterly reforecasts and monthly management accounts.

Budgeted expenditure for 2023 is £3m and the Trustees believe that the General Free Reserves of £2,236,873 held at year end are within the range required to support continued planned growth of the charity and its activities, whilst ensuring resilience against an uncertain wider economic outlook.

## Risk Management

The Trustees have conducted a review of the organisational risks to which the charity is exposed. A risk register is used to identify and manage the risks we face. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charitable company. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

## Key Management Personnel

The charity trustees delegate day-to-day management of the charity to Pete Lewis & Pete Warman (Interim CEOs) until a permanent CEO is recruited. The pay and remuneration of the key management personnel is reviewed and agreed by the Trustees' HR Committee as part of the annual appraisal process, in conjunction with the annual organisational budget.

## Related Parties

Please see note 22 to the financial statements for details of related party transactions.

## Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 31 July 2023 and signed on its behalf by J Khoo (Chair) Trustee



# STATEMENT OF TRUSTEES' RESPONSIBILITIES

## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Surfers Against Sewage Limited for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 31 July 2023 and signed on its behalf by J Khoo (Chairman) Trustee



# INDEPENDENT AUDITORS' REPORT

# Independent Auditors' Report to the Members of Surfers Against Sewage Limited

## Opinion

We have audited the financial statements of Surfers Against Sewage Limited (the 'charity') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of acounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# Independent Auditors' Report to the Members of Surfers Against Sewage Limited

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- this has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 39), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which the charity operates. The key regulations we identified included registration with the Fundraising Regulator and adherence to the Code of Fundraising Practice, compliance with grant funding conditions and health & safety regulations due to the nature of community events held such as beach cleans. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies Act 2006, Charities Act 2011 and compliance with the Charities Statement of Recommended Practice.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur as part of the audit planning process. We determined that these risks are low considering the fact that the charity operates on a not-for-profit basis and so there would be no motivation for management to influence performance for individual gain.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures included the following:

- We reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance. Where required, legal costs were vouched to supporting documentation and correspondence.
- We reviewed the board minutes to identify any potential compliance issues none of which were identified. The minutes were also checked to ensure the responsibilities of the Trustees were being appropriately carried out.
- We obtained copies of the Charity's health & safety policies and reviewed these for appropriateness, framed in our understanding of the sector.
- We made enquires of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
- We obtained copies of the Charity's expense and procurement policies to ensure they promote expenditure in line with the Charity's objects and the Code of Fundraising Practice.
- We reviewed a sample of expenditure to ensure it was allocated against the appropriate grant funds and in keeping with the Charity's policies.
- We discussed the controls in place over the procurement, collection and recording of fundraising income to ensure they are in keeping with the Code of Fundraising Practice.
- Expenditure on activities required in order to comply with relevant legislation were vouched to expenditure items in the accounting records.
- We audited the risk of management override of controls through testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business.

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud of which there were none.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of the auditor's report.

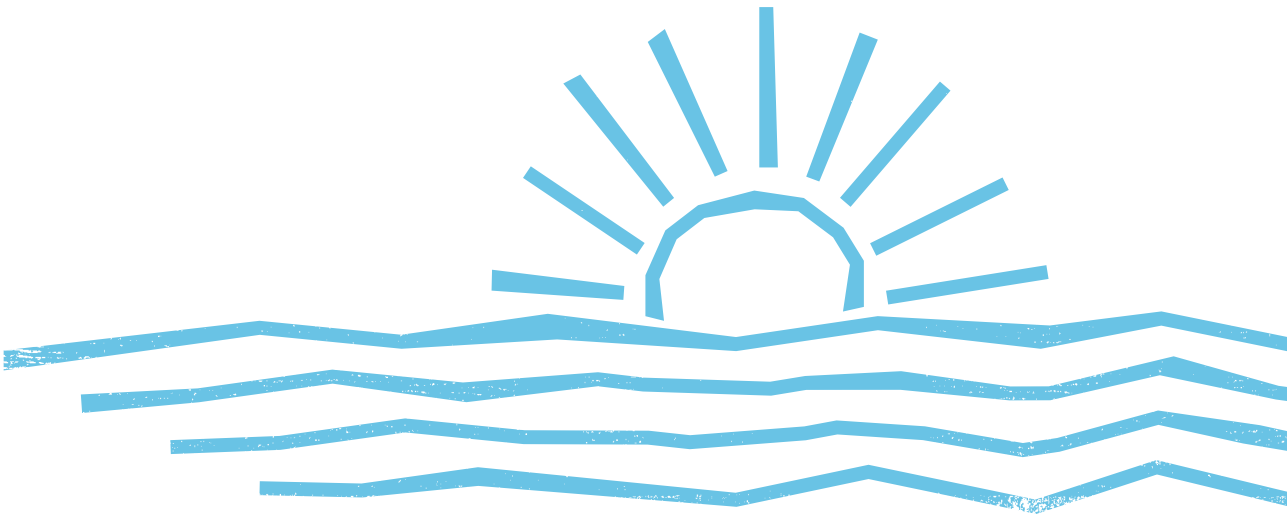
# Independent Auditors' Report to the Members of Surfers Against Sewage Limited

### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Darren Perry (Senior Statutory Auditor)
For and on behalf of PKF Francis Clark, Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA
11 August 2023



# STATEMENT OF FINANCIAL ACTIVITIES

# Statement of Financial Activities for the Year Ended 31 December 2022

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2022 |
|---|---|---|---|---|
| **Income and Endowments from:** | | **£** | **£** | **£** |
| Donations and legacies | 3 | 1,647,655 | 50,000 | 1,697,655 |
| Charitable activities | 4 | 546,455 | 520,894 | 1,067,349 |
| Other trading activities | 5 | 17,128 | - | 17,128 |
| Investment income | | 1,170 | - | 1,170 |
| **Total income** | | **2,212,408** | **570,894** | **2,783,302** |
| **Expenditure on:** | | | | |
| Raising funds | | (397,745) | - | (397,745) |
| Charitable activities | 6 | (1,475,343) | (495,855) | (1,971,198) |
| **Total expenditure** | | **(1,873,088)** | **(495,855)** | **(2,368,943)** |
| Net income | | 339,320 | 75,039 | 414,359 |
| **Net movement in funds** | | **339,320** | **75,039** | **414,359** |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 2,013,497 | 109,656 | 2,123,153 |
| **Total funds carried forward** | 20 | **2,352,817** | **184,695** | **2,537,512** |

The notes on pages 53 to 67 form an integral part of these financial statements.

# Statement of Financial Activities for the Year Ended 31 December 2022

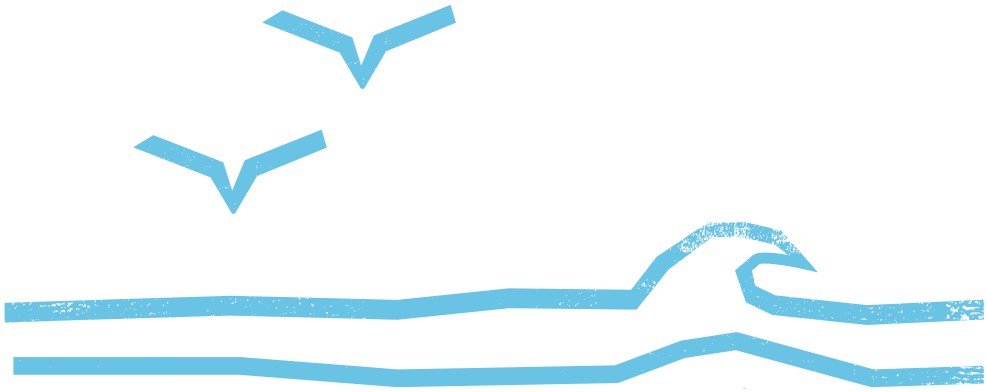
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2021 |
|---|---|---|---|---|
| **Income and Endowments from:** | | **£** | **£** | **£** |
| Donations and legacies | 3 | 1,548,025 | 56,814 | 1,604,839 |
| Charitable activities | 4 | 316,064 | 498,189 | 814,253 |
| Other trading activities | 5 | 25,627 | - | 25,627 |
| Investment income | | 179 | - | 179 |
| **Total income** | | **1,889,895** | **555,003** | **2,444,898** |
| **Expenditure on:** | | | | |
| Raising funds | | (292,572) | - | (292,572) |
| Charitable activities | 6 | (1,113,434) | (624,277) | (1,737,711) |
| Other expenditure | 7 | (6,181) | - | (6,181) |
| **Total expenditure** | | **(1,412,187)** | **(624,277)** | **(2,036,464)** |
| Net income/(expenditure) | | 477,708 | (69,274) | 408,434 |
| **Net movement in funds** | | **477,708** | **(69,274)** | **408,434** |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 1,535,789 | 178,930 | 1,714,719 |
| **Total funds carried forward** | 20 | **2,013,497** | **109,656** | **2,123,153** |

All of the charity's activities derive from continuing operations during the above two periods.

The fund breakdowns for 2022 and 2021 are shown in note 20.

The notes on pages 53 to 67 form an integral part of these financial statements.



# BALANCE SHEET

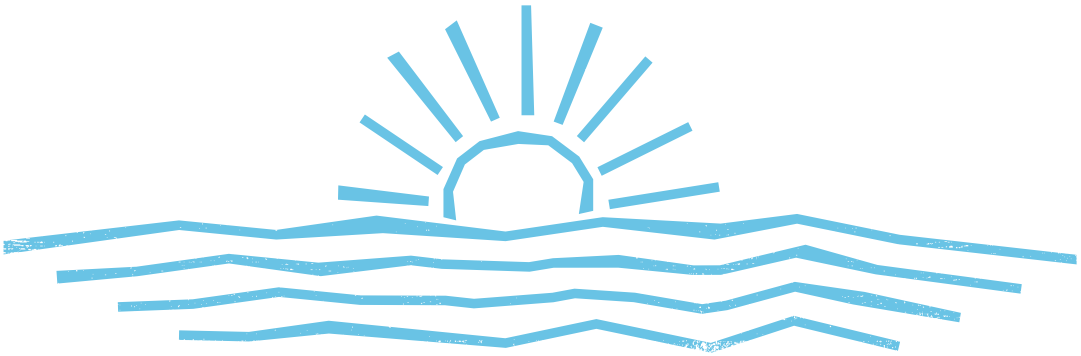
# Surfers Against Sewage Ltd
# (Registration number: 02920815)
# Balance Sheet as at 31 December 2022

| | NOTE | 2022 | 2021 |
|---|---|---|---|
| **Fixed assets** | | **£** | **£** |
| Intangible assets | 12 | 179,193 | 95,034 |
| Tangible assets | 13 | 84,142 | 69,955 |
| | | **263,335** | **164,989** |
| **Current assets** | | | |
| Debtors | 14 | 71,570 | 80,059 |
| Cash at bank and in hand | 15 | 2,451,753 | 1,924,713 |
| | | **2,523,323** | **2,004,772** |
| **Creditors: Amounts falling due within one year** | 16 | (249,146) | (46,608) |
| **Net current assets** | | **2,274,177** | **1,958,164** |
| **Net assets** | | **2,537,512** | **2,123,153** |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | | 184,695 | 109,656 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 2,352,817 | 2,013,497 |
| **Total funds** | 20 | **2,537,512** | **2,123,153** |

The financial statements were approved by the trustees, and authorised for issue on 31 July 2023 and signed on their behalf by:

.....
J Khoo (Chairman)
Trustee

The notes on pages 53 to 67 form an integral part of these financial statements.



# STATEMENT OF CASH FLOWS

# Statement of Cash Flows for the Year Ended 31 December 2022

| | NOTE | 2022 | 2021 |
|---|---|---|---|
| **Cash flows from operating activities** | | **£** | **£** |
| Net cash income | | 414,359 | 408,434 |
| **Adjustments to cash flows from non-cash items** | | | |
| Depreciation | 13 | 38,226 | 30,669 |
| Amortisation | 12 | 46,336 | 35,643 |
| Investment income | | (1,170) | (179) |
| | | **497,751** | **474,567** |
| **Working capital adjustments** | | | |
| Decrease/(increase) in debtors | 14 | 8,489 | (39,177) |
| Increase in creditors | 16 | 84,205 | 14,156 |
| Increase/(decrease) in deferred income | 17 | 118,333 | (350,696) |
| **Net cash flows from operating activities** | | **708,778** | **98,850** |
| **Cash flows from investing activities** | | | |
| Interest receivable and similar income | | 1,170 | 179 |
| Purchase of intangible fixed assets | 12 | (130,495) | (68,552) |
| Purchase of tangible fixed assets | 13 | (52,413) | (57,725) |
| Sale of tangible fixed assets | | - | 205 |
| **Net cash flows from investing activities** | | **(181,738)** | **(125,893)** |
| Net increase/(decrease) in cash and cash equivalents | | 527,040 | (27,043) |
| Cash and cash equivalents at 1 January | | 1,924,713 | 1,951,756 |
| **Cash and cash equivalents at 31 December** | | **2,451,753** | **1,924,713** |

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 53 to 67 form an integral part of these financial statements.

# NOTES TO THE FINANCIAL STATEMENTS

# Notes to the Financial Statements for the Year Ended 31 December 2022

## 1. Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The principal place of business is:
Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 0RD

## 2. Accounting policies

**Summary of significant accounting policies and key accounting estimates**
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**
The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**
Surfers Against Sewage Limited 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 notes.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. Given the strong reserves level and cash balances of the charity, the trustees consider it appropriate to prepare the accounts on a going concern basis.

**Income and endowments**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The only exception to this relates to when the income is incapable of financial measurement such as donated services which are shown as their estimated market value or value to the charity as set out below.

**Donations and legacies**
Donations are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. This includes donated services which have been shown at their estimated market value. Where it has not been possible to estimate market value of donated services, the trustees have estimated the value of the service to the charity.

**Other income**
Merchandise sales, raffle tickets sales, subscriptions from members and other income are recognised when received. Investment income is included when receivable. Grants and sponsorship, including grants for purchase of fixed asssets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

**Expenditure**
Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of partial VAT which cannot recovered. All costs are allocated between the expenditure categories of the Statement of Financial Activity 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.

**Raising funds**
These costs comprise of direct fundraising costs and the purchase of merchandise for resale and any surplus is used by the charity to meet its aims and objectives.

**Charitable activities**
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

**Taxation**
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Intangible assets**
Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

**Tangible fixed assets**
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Amortisation**
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Amortisation method and rate |
|---|---|
| Website, database and app | 33% straight line on cost |

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Leasehold improvements | Equally over the period of the lease |
| Fixtures, fittings & equipment | 25% straight line on cost |
| Computer Equipment | 33% straight line on cost |
| Vehicles | 25% reducing balance |

**Trade debtors**
Trade debtors are amounts due from customers for merchandise sold, donations agreed or services performed in the ordinary course of business.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

**Foreign exchange**
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date. All differences are taken to the Statement of Financial Activity.

**Fund structure**
Unrestricted funds are general funds receivable or generated that are available for use at the Trustees discretion in furtherance of the objectives of the charity, without further specified purpose.

Designated funds are unrestricted funds that the Trustees have set aside to be used for a particular future project or commitment. The purposes of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they must be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

**Hire purchase and finance leases**
Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the Statement of Financial Activity over the period of the lease and represents a constant proportion of the balance of capital payments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Pensions and other post retirement obligations**
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**Financial instruments**
The charitable company only had 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.

## 3. Income from donations and legacies

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2022 | TOTAL 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations and legacies; | | | | |
| Donations from corporate | 179,157 | - | 179,157 | 321,334 |
| Donations from individuals | 255,022 | 50,000 | 305,022 | 276,501 |
| Donations from community | 270,115 | - | 270,115 | 160,855 |
| Membership subscriptions | 591,661 | - | 591,661 | 522,847 |
| Gifts in kind | 351,700 | - | 351,700 | 323,302 |
| | **1,647,655** | **50,000** | **1,697,655** | **1,604,839** |

## 4. Income from charitable activities

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2022 | TOTAL 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Charitable trusts & foundations | 429,296 | 520,894 | 950,190 | 719,142 |
| Corporate partnerships | 117,159 | - | 117,159 | 95,111 |
| | **546,455** | **520,894** | **1,067,349** | **814,253** |

## 5. Income from trading activities

| | UNRESTRICTED FUNDS | TOTAL 2022 | TOTAL 2021 |
|---|---|---|---|
| | £ | £ | |
| Trading income; | | | |
| Merchandise sales | 17,001 | 17,001 | 25,627 |
| Fundraising Events | 127 | 127 | - |
| | **17,128** | **17,128** | **25,627** |

## 6. Expenditure on charitable activities

| | CAMPAIGN & PROJECT DELIVERY | SUPPORT & GOVERNANCE | SUPPORT STAFF | TOTAL 2022 | TOTAL 2021 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Education | 301,182 | 52,536 | 60,233 | 413,951 | 365,662 |
| Community | 329,866 | 57,539 | 65,970 | 453,375 | 455,344 |
| Community – Plastic Free Communities | 143,420 | 25,017 | 28,683 | 197,120 | 274,822 |
| Advocacy and Campaigns | 659,732 | 115,078 | 131,942 | 906,752 | 641,883 |
| | **1,434,200** | **250,170** | **286,828** | **1,971,198** | **1,737,711** |

£1,475,343 (2021 - £1,113,434) of the above expenditure was attributable to unrestricted funds and £495,855 (2021 - £624,277) to restricted funds.

Included in the expenditure analysed above are governance costs of £42,785 (2021 - £23,521) which relate directly to charitable activities. See note 8 for further details.

## 7. Other expenditure

| EXPENDITURE | TOTAL 2022 | TOTAL 2021 |
|---|---|---|
| | £ | £ |
| Corporation Tax | – | 6,181 |
| | **–** | **6,181** |

## 8. Analysis of governance and support costs

| GOVERNANCE COSTS | UNRESTRICTED FUNDS | TOTAL 2022 | TOTAL 2021 |
|---|---|---|---|
| | £ | £ | £ |
| **Audit fees** | | | |
| Audit of the financial statements | 10,260 | 10,260 | 8,180 |
| Other fees paid to auditors | 390 | 390 | 1,780 |
| Legal fees | 10,389 | 10,389 | 7,915 |
| Other governance costs | 21,746 | 21,746 | 5,646 |
| | **42,785** | **42,785** | **23,521** |

## 9. Net incoming/outgoing resources

| | 2022 | 2021 |
|---|---|---|
| Net incoming resources for the year include: | £ | £ |
| Audit fees | 10,260 | 8,180 |
| Other non-audit services | 390 | 1,780 |
| Depreciation of fixed assets | 38,226 | 30,669 |
| Amortisation | 46,336 | 35,643 |

## 10. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Trustee expenses were borne by the Charity on behalf of 4 Trustees (2021:1) in the year and totalled £628 (2021: £11). The expenses were for travel, subsistence for Trustee meetings and events and were paid via a staff credit card. In addition costs of £235 were incurred in the prior year for subsistence for Trustees meetings.

**Continued overleaf >**

## 11. Staff costs

The aggregate payroll costs were as follows:

| | 2022 | 2021 |
|---|---|---|
| **Staff costs during the year were:** | **£** | **£** |
| Wages and salaries | 858,305 | 654,474 |
| Social security costs | 83,127 | 57,494 |
| Pension costs | 20,467 | 15,814 |
| Settlement payments | 12,040 | 6,500 |
| Other staff costs | 78,335 | 17,410 |
| Freelance staff | 18,278 | 20,947 |
| | **1,070,552** | **772,639** |

The obligations in connection to the settlement payments were fulfilled within the year ending 31st December 2022.

| | 2021 | 2020 |
|---|---|---|
| The monthly average number of persons employed by the charity during the year was as follows: | **No.** | **No.** |
| Average monthly headcount | 28 | 24 |

The pension contribution expense has been split between restricted and unrestricted funds on the basis of employee time spent on restricted projects. Where employee time could not be directly allocated to restricted projects, the time has been split on the basis of the direct costs allocated between restricted and unrestricted funds. The pension contribution liability has been split on the basis of the total salary costs split allocated between restricted and unrestricted funds.

| | 2022 | 2021 |
|---|---|---|
| The number of employees whose emoluments fell within the following bands was: | **No.** | **No.** |
| £60,001 - £70,000 | 2 | 1 |

The total cost of employment of the key management personnel of the charity, being the Chief Executive Officer and the two Acting Chief Executive Officers were £192,491 (2021 - £80,639). In the prior year only the Chief Executive Officer salary was included in this total.

## 12. Intangible fixed assets

| | WEBSITE, DATABASE AND APP | TOTAL |
|---|---|---|
| **Cost** | **£** | **£** |
| At 1 January 2022 | 177,323 | 177,323 |
| Additions | 130,495 | 130,495 |
| **At 31 December 2022** | **307,818** | **307,818** |
| | | |
| **Amortisation** | | |
| At 1 January 2022 | 82,289 | 82,289 |
| Charge for the year | 46,336 | 46,336 |
| **At 31 December 2022** | **128,625** | **128,625** |
| | | |
| **Net book value** | | |
| **At 31 December 2022** | **179,193** | **179,193** |
| **At 31 December 2021** | **95,034** | **95,034** |

## 13. Tangible fixed assets

| | LEASEHOLD IMPROVEMENTS | FIXTURES, FITTINGS AND EQUIPMENT | MOTOR VEHICLES | TOTAL |
|---|---|---|---|---|
| **Cost** | **£** | **£** | **£** | **£** |
| At 1 January 2022 | 47,006 | 86,010 | 13,912 | 146,928 |
| Additions | - | 23,116 | 29,297 | 52,413 |
| Disposals | - | (1,890) | - | (1,890) |
| **At 31 December 2022** | **47,006** | **107,236** | **43,209** | **197,451** |
| | | | | |
| **Depreciation** | | | | |
| At 1 January 2022 | 15,801 | 48,566 | 12,606 | 76,973 |
| Charge for the year | 16,538 | 18,931 | 2,757 | 38,226 |
| Eliminated on disposals | - | (1,890) | - | (1,890) |
| **At 31 December 2022** | **32,339** | **65,607** | **15,363** | **113,309** |
| | | | | |
| **Net book value** | | | | |
| **At 31 December 2022** | **14,667** | **41,629** | **27,846** | **84,142** |
| **At 31 December 2021** | **31,205** | **37,444** | **1,306** | **69,955** |

## 14. Debtors

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade debtors | 8,257 | 10,194 |
| Prepayments | 35,503 | 13,897 |
| Accrued income | 26,732 | 53,931 |
| Other debtors | 1,078 | 2,037 |
| | **71,570** | **80,059** |

## 15. Cash and cash equivalents

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Cash at bank | 3,001 | 3,000 |
| Short-term deposits | 2,383,441 | 1,916,545 |
| Other cash and cash equivalents | 65,311 | 5,168 |
| | **2,451,753** | **1,924,713** |

## 16. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade creditors | 49,773 | 9,367 |
| Other taxation and social security | 38,647 | 6,181 |
| VAT Liability | 11,589 | 8,696 |
| Other creditors | 11,360 | 5,081 |
| Accruals | 19,444 | 17,283 |
| Deferred income | 118,333 | - |
| | **249,146** | **46,608** |

## 17. Deferred Income

Deferred income comprises grant monies received where the grant agreement conditions specify a time period post 31 December 2022 over which the expenditure of the grant is to take place.

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Deferred income at 1 January 2022 | - | 350,696 |
| Resources deferred in the period | 118,333 | - |
| Amounts released from previous periods | - | (350,696) |
| **Deferred income at year end** | **118,333** | **-** |

| | 2022 | 2021 |
|---|---|---|
| Deferred Income (by Grant): | £ | £ |
| Esmee Fairbairn Grant | 33,333 | |
| People's Post Code Lottery Grant | 75,000 | |
| Iceland Foods Charitable Foundation Plastic Free Awards Sponsorship | 10,000 | - |
| **Total amounts due within 1 year** | **118,333** | **-** |
| **Total amounts due within 2-5 years** | **-** | **-** |
| **Total Deferred Income** | **118,333** | **-** |

## 18. Other financial commitments

**Operating leases**

At the year end the company had total commitments under non-cancellable operating leases of £5,285 (2021 - £7,366). Of which £5,111 due in one year and £174 in 2 to 5 years.

## 19. Contingent assets

In 2019 the charity was given a piece of art in relation to the Royal Wedding. In 2020 the charity received two unique surfboards. It is not possible to place a reliable value on either of the items and therefore they will be recognised when they are sold at auction in due course.

## 20. Funds

| | BALANCE AT 1 JANUARY 2022 | INCOMING RESOURCES | RESOURCES EXPENDED | BALANCE AT 31 DECEMBER 2022 |
|---|---|---|---|---|
| **Unrestricted** | **£** | **£** | **£** | **£** |
| **General** | | | | |
| General Reserves | 2,013,497 | 2,212,408 | (1,873,088) | 2,352,817 |
| **Total Unrestricted** | **2,013,497** | **2,212,408** | **(1,873,088)** | **2,352,817** |
| | | | | |
| **Restricted** | | | | |
| Plastic Free Schools | 6,889 | 102,111 | (105,670) | 3,330 |
| Ocean School | - | 40,389 | (40,389) | - |
| Million Mile Clean (Beach Clean Series in 2020) | 2,442 | 124,841 | (125,818) | 1,465 |
| Plastic Free Communities | 13,293 | 10,000 | (15,716) | 7,577 |
| Reps Programme | - | 25,000 | (25,000) | - |
| Water Quality | 12,032 | 58,553 | (68,127) | 2,458 |
| Communications | - | 33,750 | (33,750) | - |
| Volunteers conference | - | 240 | (240) | - |
| Systems | 75,000 | 44,760 | - | 119,760 |
| Fundraising | - | 15,000 | (15,000) | - |
| Operations | - | 116,250 | (66,145) | 50,105 |
| **Total restricted** | **109,656** | **570,894** | **(495,855)** | **184,695** |
| **Total funds** | **2,123,153** | **2,783,302** | **(2,368,943)** | **2,537,512** |

**Continued overleaf >**

## 20. Funds (continued)

| | BALANCE AT 1 JANUARY 2021 | INCOMING RESOURCES | RESOURCES EXPENDED | BALANCE AT 31 DECEMBER 2021 |
|---|---|---|---|---|
| **Unrestricted** | **£** | **£** | **£** | **£** |
| ***General*** | | | | |
| General Reserves | 1,535,789 | 1,889,895 | (1,412,187) | 2,013,497 |
| **Total unrestricted** | 1,535,789 | 1,889,895 | (1,412,187) | 2,013,497 |
| **Restricted** | | | | |
| Plastic Free Schools | 71,324 | 60,121 | (124,556) | 6,889 |
| Ocean School | - | 17,450 | (17,450) | - |
| Million Mile Clean (Beach Clean Series in 2020) | 10,500 | 105,145 | (113,203) | 2,442 |
| Plastic Free Communities | 30,965 | 83,381 | (101,053) | 13,293 |
| Plastic Free Awards | 20,041 | - | (20,041) | - |
| Reps Programme | 18,794 | 30,363 | (49,157) | - |
| Ocean & Climate | - | 20,000 | (20,000) | - |
| Water Quality | 27,306 | 48,500 | (63,774) | 12,032 |
| APPG | - | 25,043 | (25,043) | - |
| Communications | - | 55,000 | (55,000) | - |
| Ocean recovery | - | 35,000 | (35,000) | - |
| Systems | - | 75,000 | - | 75,000 |
| **Total restricted** | **178,930** | **555,003** | **(624,277)** | **109,656** |
| **Total funds** | **1,714,719** | **2,444,898** | **(2,036,464)** | **2,123,153** |

**Continued overleaf >**

## Funds in 2022

The specific purposes for which the funds are to be applied are as follows:

**Plastic Free Schools** – focuses on tackling society's over reliance on single-use plastic, encouraging students up to the age of 16 to take direct positive action to reduce their school's single-use plastic footprint. The programme invites schools and students to join the Single-Use Plastic Resistance movement, encouraging the rejection of single-use plastic bottles, straws, cutlery and other easy to eliminate items and advocating more recycling, and other systems (such as Deposit Return Systems) to protect our environment from the growing tide of plastic pollution. We engage students with creating solutions, campaigning to call for systems change and challenging established thinking to trap plastic in the recycling economy rather than the environment, or remove it completely.

**Ocean School** – is an immersive hands-on education programme designed by SAS to raise student's awareness of the plastic pollution problem in the places they love, and ask for their help to protect it. Ocean School provides students with the opportunity to explore, investigate and respond to the marine environment empowering them to embrace the vital part they play in protecting the places they love.

**Million Mile Clean (previously Beach Clean Series in prior period accounts)** – Created in direct response to the pandemic, our new campaign, the Million Mile Clean was designed to bring volunteers back together to protect the health of the environment, but also to help their own health and wellbeing as we emerged from another lockdown. After more than a year of isolation, social distancing and reduced physical activity, the Million Mile Clean reconnected communities with the environment, and brought the physical and mental wellbeing boost that beach cleans and community activities can provide. Our aim was to inspire 100,000 volunteers to commit to 10 miles of community cleaning in 2021 (beaches, rivers, green spaces and streets) to deliver a million miles by the end of the year.

**Plastic Free Communities** – is the UK's first and biggest grass-roots network aimed at eliminating the use of avoidable single-use plastics. We are doing this through direct community action aimed at reducing the availability of single-use plastics at source - in our homes, schools, businesses and highstreets. From the single objective of getting individuals and communities to reduce their consumption of single-use plastic items, we have developed a socially engaged project capable of accomplishing two distinct tasks: getting people to rethink their own use of avoidable plastics, and encouraging people to unite to tackle the problem collectively.

**Plastic Free Awards** – we have created the Plastic Free Awards, bringing together over 200 people for a prestigious night of recognition and celebration of the remarkable campaigners, entrepreneurs, community leaders, volunteers, youth activists and influencers leading the fight against plastic pollution from the beach front to the front benches of Parliament.

**Reps Programme** – Our Regional Representatives take a holistic approach to the protection of their local area, working with the community they organise beach cleans, deliver environmental education talks in schools, colleges and to community groups and liaise with local politicians to ensure SAS is represented politically in their area. SAS invests significantly in the training equipping and management of the Regional Representatives.

**Water Quality** – We campaign for a clean ocean, rivers and lakes for wildlife and people. We demand an end to sewage discharge into UK bathing waters by 2030. We have redeveloped and rebranded the Safer Seas and Rivers Service, an award-winning mobile app providing free, real-time water quality information to the public. It helps surfers, swimmers and other water users to track pollution events and real-time water quality information, allowing users to assess the risks of entering the water. We also publish our annual Water Quality Report, and continue our #EndSewagePollution petition.

**Communications** – We are committed to further enhancing and growing our communication expertise and capacity, to cover marketing, public relations, the media, social and digital platforms, and refining our brand consistency, messaging and presentation.

**Volunteers Conference** – The volunteers conference brings together our Regional Reps & Plastic Free Community Lead volunteers for an inspirational training event to develop their skills, network with other volunteers and to develop relationships with the core SAS team. The aim is to increase our environmental impact through highly engaged and trained volunteers.

**Systems** – As part of our aim to maintain an impactful, authentic and sustainable charity, we will invest in systems (website, CRM and digital) to become more efficient and effective, and to maximise the creation and conversion of Ocean Activists.

**Operations** – Funding from PPL for the development of our Operations Function was spent on the investment in the capacity of the team through the recruitment of a Director of HR & Operations, consultancy for the development of HR policies, a variety of training for the team and investment in an electric vehicle and scoping for solar photovoltaic and battery system for the SAS HQ to support our Net Zero ambitions.

**Fundraising** – Funding from PPL for the Fundraising Fund was spent on the development and delivery of SAS's first Mass Participation event - Dip A Day. The costs included the development of the concept, spend on social media to promote the event, the development and management of supporter (fundraiser) journeys and the procurement and fulfilment of incentives for fundraisers to participate.

## 21. Analysis of net assets between funds

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT 31 DECEMBER 2022 |
|---|---|---|---|
| | £ | £ | £ |
| Intangible fixed assets | 58,669 | 120,524 | 179,193 |
| Tangible fixed assets | 57,275 | 26,867 | 84,142 |
| Current assets | 2,359,211 | 164,112 | 2,523,323 |
| Current liabilities | (122,338) | (126,808) | (249,146) |
| **Total net assets** | **2,352,817** | **184,695** | **2,537,512** |

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT 31 DECEMBER 2021 |
|---|---|---|---|
| | £ | £ | £ |
| Intangible fixed assets | 37,999 | 57,035 | 95,034 |
| Tangible fixed assets | 69,955 | - | 69,955 |
| Current assets | 1,952,151 | 52,621 | 2,004,772 |
| Current liabilities | (46,608) | - | (46,608) |
| **Total net assets** | **2,013,497** | **109,656** | **2,123,153** |

## 22. Related party transactions

During the year the charity made the following related party transactions:

**Iceland Charitable Foundation**
(R Walker, a trustee is the joint managing director of Iceland Foods Group)
The foundation donated £62,000 (2021: £50,266) in the year. £50,000 was donated for the Million Mile Clean campaign and the remaining £12,000 (including VAT) was sponsorship for the Plastic Free Awards.. At the balance sheet date the amount due to/from Iceland Charitable Foundation was £Nil (2021 - £Nil).

**Little Turtle Turns the Tide**
(L Davies, a Trustee, is the author of Little Turtle Turns the Tide)
An expense totalling £Nil (2021: £120) in respect of copies purchased for resale was incurred in the year. At the balance sheet date the amount due to/from Little Turtle Turns the Tide was £Nil (2021: £Nil).. At the balance sheet date the amount due to/from Little Turtle Turns the Tide was £Nil (2021 - £Nil).




**Surfers Against Sewage would like to thank all of our members, volunteers, supporters, fundraisers and legacy pledgers for their ongoing support for our campaigns and projects to protect the UK's marine environment. We'd also like to thank the following companies, organisations, foundations and individuals for their support in 2022.**

TRUSTS & FOUNDATIONS

People's Postcode Lottery, Postcode Earth Trust
Esmee Fairbairn Foundation
Moondance Foundation
Flotilla Foundation
Iceland Food Charitable Foundation
Aurum Foundation
Marisla Foundation
Reed Foundation - Big Give Trust
EQ Foundation grant
MN & LV Jonas Charity Account
Tomoro Foundation donation
Windfall Foundation
SIMA Environmental Fund (through CAF America)
Operation Sea Change
10% For The Ocean
29th May 1961 Charitable Trust
Albert van den Bergh Trust
Alexander Hoare Trust
Artemis Charitable Foundation
AXA Community Grant Scheme
Bay Tree Trust
Belvedere Trust
BL Family Foundation
Carpenter Charitable Trust
Cholmeley Lodge Benevolent Fund
Cliveden Trust
Cobb Charity
Coco Joelle Foundation
Coutts
Craignish Trust
CVC Capital Partners Foundation
Douglas Heath Eves Trust
Dot Foundation
Ettrick Charitable Trust
Ernest Kleinwort Charitable Trust
Fitton Trust
Four Burrows Solar Farm – Beach Cleans
G C Gibson Trust
Generation Foundation
GEREFA (Alan & Karen Grieve) Charitable Trust
Henhurst Charitable Trust
Henry C Hoare Charitable Trust
Hobson Charity
John Horseman Trust
Joseph Strong Frazer Trust
Lady Yuen Peng McNiece
Lalonde Trust
Leach Fourteenth Trust
Mabel Cooper Charitable Trust
M J Camp Charitable Foundation
Martin Wills Wildlife Maint Trust
Maurits, Mulder Canter Charity
Meikle Foundation
Miel de Botton Charitable Trust
Millichope Foundation
Nebulus Trust - CAF Donation
Newcore Foundation
Paul Foundation
Percy Hedley 1990 Charitable Trust
Pride Brighton & Hove
Ratcliff Foundation
Sapient Foundation
Sirrom Charitable Trust
Swinton Charitable Trust
Swire Charitable Trust
Tanner Trust
Tayfield Foundation
TD Paton Trust
Thomas Lilley Memorial Trust
Tides Foundation/ Patagonia Grants Fund
TST Charity
Two for the Trails
Tyldesley Charitable Trust
Vandervell Foundation
Whitaker Charitable Trust
Willam Dean Trust

COMPANIES & INDIVIDUALS

Our Ocean Network supporters
Kurt & Caroline Jackson
Knight Frank
L'Occitane
Parley for the Oceans
Turnstyle Designs
Michael O'Mara Books
Advent of Change
Dryrobe
Adyen
Vision Nine
SunGod
Firewire
Finisterre
Hydroflask
Patagonia
Stephens Scown LLP
Ocean Film Festival
G M Wilson Solicitors
Good Loops



**Surfers Against Sewage**
Unit 2, Wheal Kitty Workshops,
St. Agnes, TR5 0RD

Email: info@sas.org.uk
Telephone: 01872 553001

www.sas.org.uk
www.facebook.com/surfersagainstsewage
www.instagram.com/surfersagainstsewage
Twitter – @sascampaigns

**SURFERS AGAINST SEWAGE**

England & Wales - Charity number 1145877

# Accounts

SURFERS AGAINST SEWAGE

# 2021 ANNUAL REPORT & ACCOUNTS




Company registered number: 02920815
Charity registered number: 1145877



**Surfers Against Sewage**
Unit 2, Wheal Kitty Workshops,
St. Agnes, TR5 0RD

Email: info@sas.org.uk
Telephone: 01872 553001

www.sas.org.uk
www.facebook.com/SurfersAgainstSewage
www.instagram.com/surfersagainstsewage
Twitter – @sascampaigns

# CONTENTS


01
**TRUSTEES REPORT: 2021 OVERVIEW**
04-24

02
**TRUSTEES REPORT: FUTURE ACTIVITY & PLANS 2022**
25-31

03
**TRUSTEES REPORT: FUNDRAISING REVIEW**
32-35

04
**TRUSTEES REPORT: FINANCIAL REVIEW**
36-39

05
**INDEPENDENT AUDITOR'S REPORT**
40-43

06
**FINANCIAL STATEMENTS**
44-48

07
**NOTES TO THE FINANCIAL STATEMENTS**
49-61

08
**ACKNOWLEDGEMENTS**
62-63

# TRUSTEES REPORT

# 2021 OVERVIEW

# OBJECTIVES & ACTIVITIES

## Objects and aims

Surfers Against Sewage (SAS) is a national marine conservation and campaigning charity that inspires, unites and empowers communities to take action to protect oceans, beaches, waves and wildlife.

SAS projects target coastal environmental issues including marine plastic pollution, water quality, climate change and coastal development.

We aim to create measurable improvements in the state of our oceans, waves and beaches through changes in public behaviour, government policy and industry practices.

## The charity's objectives are:

To undertake and promote for the benefit of the public the conservation, protection, improvement and ecologically sustainable management of the marine environment including associated land, shoreline and structures.

To advance the education of the public in the conservation, protection, improvement and ecologically sustainable management of the marine environment including associated land, shoreline and structures.

## To achieve our aims SAS:

- Influences governments on key issues affecting oceans, beaches and recreational water users and policies needed to deliver a cleaner and safer marine environment
- Creates volunteering opportunities for individuals and communities to be involved with activities to safeguard our seas, coastlines and beaches
- Educates communities on the achievable, sustainable solutions, which can help protect our waves, oceans and beaches
- Challenges industry to adopt better standards to protect our coastal environment
- Promotes scientific, economic and health evidence to support calls for a cleaner and safer marine environment
- Informs the general public about issues affecting UK waves, oceans and beaches, and those that use them

## Public benefit

The work of SAS ensures a safer environment for all those who visit the UK's coastline. Its work has been a significant factor in improving the cleanliness of coastal and marine environment, which ensures that they are better protected for the benefit of current and future generations. The education programme run by SAS, associated volunteering initiatives and the research and campaigns it undertakes and publishes are a valuable source of information for the public. The charity's mission statement reflects the overarching aim of all SAS activities as being for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Nature of governing document

Surfers Against Sewage (SAS) is a charitable company limited by guarantee, incorporated on 20th April 1994, and registered as a charity on 13th February 2012. It is governed by Articles of Association, having been amended by special resolution by Trustees registered at Companies House on 29th September 2021. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

## Recruitment and appointment of trustees

The management of the Charity is vested in the Trustees who, elected by the membership, act in a voluntary capacity. The number of Trustees must always be the same as the number of Members. Members are individuals whose names are recorded as company members in the Charity's statutory registers.

A wide range of professional skills is represented amongst the Trustees including charitable, conservation, environmental consultancy, journalism, communications and legal expertise. SAS Board of Trustees conducts regular discussions of any skills gaps and how these might be filled. New Trustees are sought by existing Members approaching individuals to offer themselves for election.

There were 7 Trustees in post at 31st December 2021 (2020: 10 trustees).

## Induction and training of trustees

Trustees are directed to useful information on their duties and responsibilities through the Charity Commission website. They also receive SAS's Articles of Association, the latest financial statements and relevant materials including Pipeline magazine. Many Trustees also have regular contact with the executive team at SAS to help them in their duties and interaction with SAS.



## Reference and Administrative Details

**Chief Executive Officer**

H B Tagholm

**Trustees:**
D Crockett (appointed 13 July 2022)
L Davies
C H Hides
C Hugo (resigned 24 March 2021)
L Kazan-Pinfield
J Khoo
H Koldewey
L Siegle
B Suffell (resigned 24 March 2021)
A Wade (resigned 10 May 2021)
R Walker (Chair)

**Principal Office:**
Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 0RD

**The charity is incorporated in England & Wales:**
Company Registration Number
02920815
Charity Registration Number
1145877

**Solicitors:**
Stephens Scown
Osprey House
Malpas Road
Truro
Cornwall
TR1 1UT

**Bankers:**
Lloyds Bank PLC
7 Boscawen Street
Truro
Cornwall
TR1 2QT

**Auditor:**
PKF Francis Clark
Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

# CHAIR'S FOREWORD



I am very pleased to report a record-breaking year of volunteering for SAS, with more than 100,000 people coming together to support our work for the first time.

The occasion was our launch of our Million Mile Clean, with each volunteer walking ten miles while clearing their local beach, river, mountain or street of litter. This has rapidly become one of the UK's largest community clean initiatives and I am torn between being delighted by its success and dispirited by the need for it.

Fundamentally, our beaches, seas and wild spaces are blighted by too much plastic pollution and other detritus from modern society, which needs even more public attention and new interventions from everyone, including government and business.

Sadly, further evidence of the UK's casual approach to pollution is evident on almost every part of our coastline and in our rivers, as utilities continue to dump raw sewage into the environment.

SAS's vocal campaigns on this issue have played a major role in driving sewage pollution back to the top of the public, political and media agenda, raising awareness and understanding of the importance of this issue. This in turn helped us to deliver valuable amendments to the Government's Environment Act.

Last year we expanded the Safer Seas & Rivers Service, our water quality monitoring app, to include for the first time inland bathing locations on rivers, where the pollution problem is most acute. This helps both keep people safe, enabling them to avoid polluted waters, but also helps them take action with our campaigns.

Our education and community programme was another huge success over the last twelve months, with Plastic Free Schools programme reaching over 1.2 million students, while our Plastic Free Communities campaign has expanded to over 800 locations throughout the UK.

In January 2021 we launched a new Ocean & Climate Emergency campaign, mobilising our supporters at both the G7 meeting in Cornwall and COP26 in Glasgow, and delivering our climate petition with more than 66,000 signatures to 10 Downing Street.

We have continued to invest in and expand the SAS team to support our new campaigns and work streams. This included creating a new communications team and investing in PR support, which delivered the strongest year of media coverage we have ever enjoyed.

We emerge from the pandemic in a very strong position, ready to deliver more impact in the Ocean Decade.

I am very proud that SAS continues to develop as one of UKs most important marine conservation charities, while retaining our unique authenticity as the voice of those whose love of the ocean is rooted, like mine, in a love of surfing.

I look forward to continuing to work with Hugo and the rest of the team, and our growing army of community volunteers, to deliver growing awareness and increasing action to rid the world of the scourges of sewage and plastic pollution, to restore our ocean to the thriving ecosystem that we all depend on.

*Richard Walker, Chair, SAS*

# 2021 OVERVIEW

**142,428 VOLUNTEERS**

participated in our Million Mile Clean Campaign

**400,000KG**

of plastic and packaging pollution was removed from beaches, river banks and wild spaces nationwide

**1100000 MILES**

of beaches, rivers and wild spaces was covered by community beach cleaners

**OVER 4,000 COMMUNITY BEACH CLEANS**

were organised around the country.

**80,000 PEOPLE SUBSCRIBED TO THE SAFER SEAS & RIVERS SERVICE**

**70,000**

signed our Ocean & Climate Emergency petition, which we delivered to 10 Downing Street

**1,500 OCEAN ACTIVISTS**

joined us for the G7 Paddle-out Protest in Falmouth in June

**230 REGIONAL REPS**

came together to lead action in towns, cities and villages nationwide.

**YOUTH OCEAN & CLIMATE MANIFESTO DELIVERED TO COP26**

We reached millions of people with coverage of our G7 campaign actions

**NEW LEGISLATION SECURED ON PLASTIC POLLUTION AND WATER QUALITY IN THE ENVIRONMENT BILL**

POWER TO THE PUPILS

**1.2 MILLION STUDENTS**

inspired by our Plastic Free Schools campaign.

**800**

PLASTIC FREE COMMUNITIES HELPED ELIMINATE OVER 43 MILLION ITEMS OF SINGLE-USE PLASTIC.

PLASTIC FREE COMMUNITIES
SURFERS AGAINST SEWAGE

**4,500**

BUSINESSES JOINED THE PLASTIC FREE COMMUNITIES MOVEMENT



# INTRODUCTION

The last twelve months have been some of the most ambitious and impactful in our history, aligning with a time that ocean and environmental issues have garnered record levels of public, political and media awareness, linked to this Ocean Decade. We continued to work across our four priority issues, covering water quality, plastic pollution, ocean & climate impacts and the restoration of marine habitats. We delivered a range of innovative new campaigns and community initiatives to drive public participation, media coverage, policy and systems change. Focused actions around the Environment Bill, the G7 Summit, the COP26 Conference and national Bathing Season helped us inspire and empower more supporters and volunteers than ever as the world started to emerge from the most severe stages of the global pandemic.

Our campaigns on plastic pollution remained some of our most popular activities, providing a clear gateway to community activism. As part of this, our network of Ocean Activists grew significantly, with over 140,000 beach clean volunteers joining us around the coastline, on rivers and in other blue and green environments. This remarkable network of volunteers cleaned and protected over a million miles of coastline through our new campaign, the Million Mile Clean, which we launched to bring people back together after prolonged periods of lockdown. An unprecedented number of citizen scientists also contributed to our Beach Brand Audit, helping expose the brands and companies responsible for the ongoing plastic pollution crisis.

The reach of our Plastic Free Communities initiative also grew to cover an incredible 850 locations as communities continued to join forces to tackle the issue of single-use plastics, together eliminating an estimated 43 items of avoidable plastic from circulation in 2021. The Plastic Free Schools campaign was also more popular than ever, taken on in over 3,000 schools across the UK representing over a million students. This campaign ensures that young people can

take local action but also provides them with the agency and tools to influence political and business leaders in demanding change.

Thanks to our ongoing water quality campaigns and the work of other NGOs, campaigners and individuals, the issue of water quality and sewage pollution also continued to hit the headlines in 2021. Our projects helped reveal the shocking scale of water company pollution, exposing the decades of under investment that has led to over three million hours of sewage pollution being dumped into our rivers and coastline annually, devastating unique and fragile blue habitats, which are vital to biodiversity, human health and wellbeing, and local economies. Just 14% of our rivers meet Good Ecological Status, and despite the boom in wild and cold-water swimming, we currently have just one official river Bathing Water. The profiteering of water companies at the expense of the environment caused widespread public outrage, and rightly so.

We continued to develop our water quality campaigns, providing the public with multiple ways to express their concern and act on the escalating issue of sewage pollution. Our Safer Seas and Rivers Service, the only national real-time water quality app attracted over 80,000 subscribers, helping inform and protect swimmers, surfers, holiday-makers and other water users from poor water quality. The app also connected users directly with local MPs and water company CEOs, allowing them to start conversations about the ongoing plague of pollution in local constituencies and demand urgent action. The service covers over 370 beaches and rivers, and data collected across the year informs our annual Water Quality Report, an appraisal of water company performance and sewage pollution at the nation's favourite beaches. The publication of the report once again helped us generate national and regional headlines on the need for water companies to upscale investment to stop the huge scale of sewage discharges into Bathing Waters, rivers and coastlines. The report also included, for the first time, results from our citizen science river water quality testing programme, which revealed that 75% of rivers tested posed a serious ongoing risk to human health.

As part of both the water quality and plastic pollution campaigns, we also worked tirelessly around the Environment Bill to secure amendments to prevent the rampant pollution of the environment. We were pleased to secure amendments on both plastic pollution and water quality. Whilst not going as far as we wanted, securing changes to this landmark Bill showed that the collective voice of Ocean Activists can have a major impact beyond the beachfront. Our work through the Ocean Conservation All Party Parliamentary Group also evolved, helping us engage with more politicians and charity leaders on our priority issues.

We supported community leaders nationwide through our Regional Reps programme, including our first face-to-face conference and training event since the start of the pandemic. These live events, complementing our digital training events, are a vital part of our delivery model, allowing us to build strong relationships, connect volunteers and create lasting commitment to our campaigns and ocean conservation. We were delighted to welcome guest speakers this year, including from the Queer Surf Club, and the Diversity and Inclusion lead from Greenpeace UK, as we continued to learn from, collaborate with and grow our network.

It was also a huge year for our Ocean & Climate Emergency campaign, which we launched with a new report on the link between climate change and ocean health, and built on with our Youth Ocean & Climate Summit on World Ocean Day. Ocean Activists joined for a record-breaking paddle-out protest at the G7 Summit in Cornwall,

and on the streets of Glasgow, Newcastle, London and Brighton during the COP26 Conference.

We are proud to have delivered another powerful year of participative action, working with so many people and organisations. We believe that our accessible, inclusive and empowering model, connecting people to call for ambitious systems change across government, industry and society, will play an increasingly important part of delivering solutions to protect and restore the health of the blue wilderness.

Our newly established communications department ensured that our campaigns regularly made the headlines, reaching millions of people and helping underpin volunteer participation, donations and public, political and business engagement.

None of this would have been possible without the commitment of our Board of Trustees and incredible executive team. We would like to thank them all for their contributions in making 2021 one of our strongest years.

We continued to invest in all our people, providing the training, support and technology to help them deliver exceptional impact. Staff welfare and wellbeing remained an ongoing priority for the charity as we continued to respond to the pandemic and its impact on our team.

The pandemic has shown us just how important our community is to our success. Our purpose is clearer than ever. We're here to engage, empower and mobilise individuals and communities with campaigns to protect and restore the ocean and all it makes possible this decade, and beyond. We have a vision that shapes everything we do. Thriving Ocean, Thriving People. A virtuous circle for a better world.

We're building a community that cares deeply about the planet we live on. That cares passionately about the ocean.

We're connected by our love of the water, from clouds to coastlines. The planet we share is 70% ocean. One ocean that connects us all. Planet Ocean. Today we're more than surfers. We campaign on more than sewage. We're here because of the ocean. So, let's fight for it.

**"It was another incredible year of action and impact at SAS HQ, in spite of the headwinds created by the pandemic. I'm incredibly proud of the team, who have been so resilient, resourceful and innovative throughout the year, engaging and inspiring record numbers of volunteers, delivering brilliant campaign impact, securing huge media coverage and driving phenomenal fundraising results to power our work.**

**Thanks to our trustees, team and network of supporters for making it all possible.**

**We have a massive amount of momentum and some big ideas coming together to further increase our impact and ensure that we make 2022 the Super Year of Ocean Activism."** *Hugo Tagholm, CEO, Surfers Against Sewage*






# COMMUNITY & EVENTS

As the worst impacts of the pandemic started to ease across the year, we were stoked to be able to bring our volunteers back together in what proved to be the biggest year of community action we have ever seen. Perhaps driven by a pent up desire for social activities after extended periods of lockdown, we were overwhelmed at the response from our communities, as tens of thousands of people came together to take action with us. It also seemed that there was a newfound public understanding of the need to protect and restore nature. They say that absence makes the heart grow stronger, and this certainly seemed to be the case as people returned to beaches and rivers with us.

# MILLION MILE CLEAN

Created in direct response to the pandemic, our new campaign, the Million Mile Clean was designed to bring volunteers back together to protect the health of the environment, but also to help their own health and wellbeing as we emerged from another lockdown.

After more than a year of isolation, social distancing and reduced physical activity, the Million Mile Clean reconnected communities with the environment, and brought the physical and mental wellbeing boost that beach cleans and community activities can provide. Our aim was to inspire 100,000 volunteers to commit to 10 miles of community cleaning in 2021 (beaches, rivers, green spaces and streets) to deliver a million miles by the end of the year. Good for the planet. Good for volunteers' physical health. Good for volunteers' wellbeing.




We had a phenomenal response to the campaign with 142,428 volunteers taking part in 4,216 beach, river, street and mountain cleans, clearing 398,179 kg of plastic and packaging pollution across 1,116,226 miles of the UK, making it Europe's biggest beach clean campaign.



# BRAND AUDIT

The 2021 campaign found that the top 12 most polluting brands were responsible for 65% of the packaging pollution collected, with Coca Cola and Pepsi-Co taking the top two spots of 'The Dirty Dozen'. Year-round data being captured by volunteers across the UK through the Million Mile Clean will help us better understand the scale of the issue and hold those responsible to account. Thousands of citizen scientists joined SAS in collecting this evidence to help expose over 300 companies responsible for the packaging pollution pandemic which is destroying the UK environment. Coca-Cola was once again identified as the biggest offender, with Coke cans and bottles being picked up three times more often than other brands. The report was launched with a giant sculpture at Watergate Bay, Cornwall, and attracted widespread media attention and helped us refocus our call for an 'all-in' Deposit Return Scheme.

The audit revealed that more than half of the pollution from the Dirty Dozen companies would be captured through such a scheme, including 80% of top polluter Coca-Cola's products.

**"Our annual Brand Audit has once again revealed the shocking volume of plastic and packaging pollution coming directly from big companies and some of their best-known brands. Serial offenders including Coca-Cola – which tops the leader board year on year as the worst offender – are still not taking responsibility. Legislation such as an 'all-in' Deposit Return Scheme needs to be introduced urgently and governments need to hold these companies to account and turn off the tap of plastic and packaging pollution flooding the ocean."** *Amy Slack, Head of Campaigns & Policy, Surfers Against Sewage*



# PLASTIC FREE COMMUNITIES

Our network of Plastic Free Communities helped to remove a massive 43.3 million single use plastic items from circulation in 2021. The campaign empowers and connects people in a shared journey to free where they live from avoidable throwaway plastic. As part of the campaign over 800 communities and 4,590 businesses have chosen to stop using and selling single-use plastic items like plastic cutlery, coffee cups, water bottles and much more and instead opt for reusable items. This is making a big dent on the plastic pollution that is being found on our streets, beaches and in our rivers. In fact, you could fill a 25-metre swimming pool 14 times each year just by the number of plastic cups and drinks bottles eliminated by the movement. The campaign impact was documented in our new report, Freeing the UK from Single-use Plastic, which illustrates just how important and impactful locally led community action is to the fight against plastic pollution.

# PLASTIC FREE AWARDS

The Plastic Free Awards returned for their second year to celebrate those making the biggest waves in the fight against plastic pollution. The awards were another opportunity to recognise the achievements of campaigners, innovators, small businesses and communities across the UK leading the charge on plastic. The virtual awards were broadcast to the nation and co-hosted by SAS Trustees, Lucy Siegle and Richard Walker.

## Award Winners:

**Plastic Free Venues & Events:** EcoBooth
**Schools Champion:** Stow Primary School
**Small Business Leader:** Dougie John's Hair Salon
**Community Movement:** SAS Port Talbot
**Design & Innovation:** WAES Footwear
**Plastic Free Creative:** Andy Hughes
**Reduce & Reuse:** Royal Cornwall Hospitals NHS Trust
**Youth Activist:** Skye Neville
**Change Maker:** Dr Imogen Napper
**Sporting for Change:** The Big Plastic Pledge
**Plastic Free Hero:** Plastics Rebellion
**Best Plastic Campaign:** Ghost Fishing UK
**Sir Malcolm Walker Lifetime Achievement Award:** Afroz Shah

**"Communities and individuals continue to lead the charge on plastics, saying no to unnecessary use that commits us to 500 years of hazardous waste. Unfortunately for policy makers, it is clear that this energy and focus from people across the UK will not stop until the problem is solved. But the activists (and that's what they are, even if some never expected to be!) from café owners and teachers to school kids and adventurers use their agency to think beyond the plastic pandemic."** *Writer, broadcaster and Head Judge, Lucy Siegle.*




POWER TO THE PUPILS

# PLASTIC FREE SCHOOLS

Plastic Free Schools is a pupil-led education programme designed by SAS to create measurable environmental outcomes and behavioural change in UK schools. The programme now reaches over 1.2 million students and is endorsed by the Department of Education, which has challenged all schools to go single-use plastic free by 2022. More than 3,000 schools are now registered with the programme and have been sent their resource packs and supporting materials.

Plastic Free Schools continued to be a very important part of SAS in 2021, as schools continued to navigate the challenges of the pandemic. We continued to develop and deliver innovative digital resources for the programme, to overcome ongoing restrictions and concerns about bringing students back together for live events.

We are on course to reach 20% of schools by the end of 2023.

# PUPIL POWER ASSEMBLY

On the 26th of November, 9,000 pupils, from almost 100 schools joined us for the Pupil Power Assembly 2021.The online event was broadcast live to participants of our Plastic Free Schools programmes from St Agnes to the Shetland Islands. The assembly was designed to equip pupils with the tools and inspiration to make their voices heard at the highest level of government and industry. Co-hosted by children's TV presenter Naomi Wilkinson, biologist, presenter and writer Gillian Burke, and the marine expert Charlie Young, the assembly also focused on helping pupils eradicate unnecessary single-use plastics being used in their school.

# REGIONAL REPS

Our Regional Reps (our network of environmental volunteers) continued to be critical to the success of our campaigns in 2021. We now have a highly-skilled, trained, equipped and connected network of 230 Regional Reps covering all regions of the UK. We were delighted to be able to bring these volunteers back together for a major in-person training event in the autumn as we continued to grow the network.

# WATER QUALITY

The campaign for tougher water quality legislation in the Environment Act saw record numbers of Ocean Activists, environmental campaigners, swimmers, surfers, NGOs and local groups taking to beaches, riverbanks and high-streets in the call to End Sewage Pollution. An uprising like never before, driven by the Great Sewage Scandal of 2021. The Government has claimed that the resulting legislation will be effective. We will be watching to make sure it is and that water companies are forced to work towards an end to sewage pollution, meeting targets for substantial pollution reductions year on year.






We redeveloped and rebranded the Safer Seas & River Service, with the app now including river locations, initially the River Dee in Wales, Warleigh Weir in Somerset, and Ilkley on the River Wharf in Yorkshire, as well as a number of streams in South West England. Providing the only national water quality information service, the Safer Seas & Rivers Service helps beach-goers, open water swimmers and water sports enthusiasts to track pollution events and real-time water quality information, allowing users to assess the risks of entering the water. In 2020 alone, the service flagged almost 3,000 sewage discharges and over 2,600 pollution warnings into officially designated bathing waters across the country, highlighting the continued health risks we face when entering the water. Over recent years, the huge growth of river-based water sports, such as paddle boarding, open water swimming and kayaking, has created a growing public concern around the state of UK waterways and so we think it's vitally important that we have the same water quality information provided to us, whether we are inland or at the coasts.

Last year, features added to the app empowered users to take direct action on water quality with MPs and proved a resounding success, with more than 3,700 emails sent to over 100 MPs demanding an end to sewage pollution. This year, we've gone one step further and users can now email water company CEOs directly through the app too. This means that every time sewage is pumped into the environment, users of the Safer Seas & Rivers Service can make their voices heard directly to the people in charge of the polluting pipes.

Through the Safer Seas & Rivers Service, users can also help us gather evidence on how often people get sick after entering the water, providing us with the data to fuel our #EndSewagePollution campaign. By analysing the health reports submitted through the app, we can identify 'health hot spots' across the UK and better challenge water companies on their polluting ways.

**"We now provide real-time water quality information to those who live inland as well as at the coast and hope to be able to include more rivers in the new look Safer Seas & Rivers Service over the coming months. The Safer Seas & River Service is an increasingly important part of our campaign to empower people to take action to end sewage pollution."** *Amy Slack, Head of Campaigns, SAS.*






# WATER QUALITY REPORT

Our annual Water Quality Report reveals further shocking evidence of the sewage pollution crisis plaguing the UK's seas and rivers. Our data and research showed that water companies are increasing the discharge of harmful amounts of sewage into the environment with devastating consequences to the health of people and planet – all whilst they claim that improvements are being made.

The publication of the report generated widespread national and regional media coverage.

Our report revealed:

**5,517** sewage discharge notifications were issued by water companies over a 12-month period, an increase of 87.6% on the previous year.

**3,328** of these discharge notifications were issued during the Bathing Season at some of the country's best-loved beaches.

**1 IN 6** days were rendered 'unswimmable' due to sewage pollution during the Bathing Season.

**14%** of UK rivers are currently deemed to have 'good' ecological status.

**6/8** rivers tested in our new citizen science programme posed a continuous serious risk to human health.




After three long years of campaigning by Ocean Activists and NGOs, the Environment Bill finally received royal assent at the end of 2021 and was made into law, creating the Environment Act 2021.

The Environment Act is a key piece of legislation that sets out how the environment will be protected and restored for decades to come. Here is some of the progress SAS supporters helped deliver with us:

## Water Quality

Water companies must provide real-time information any time that a Sewer Overflow discharges. We have been campaigning on this issue for years and so this is a huge win. We will be working to add all of this new information into the Safer Seas & Rivers Service so water lovers can make more informed decisions about when to use our rivers and seas.

Water companies have to monitor and report on the impact of sewage discharges on water quality. This coupled with the real-time reporting on Sewage Overflow use will give us a clear picture on the effects of sewage pollution and ensure we can tackle the worst polluters first.

Government must make a plan to tackle sewage pollution and present this to parliament by September 2022. This is an important commitment and SAS will be working hard over the next nine months to ensure the plan is bold, ambitious and actually gets delivered.

Finally, after huge public pressure from Ocean Activists, the government has placed a legal duty on water companies to progressively reduce the adverse impact of discharges from storm overflows. Whilst we had campaigned for a more ambitious duty, actually including any measure in the Act is a resounding success. The government has claimed that what is in the Act will be effective, so we will be using the new legislation to hold government and water companies to account in our mission to end sewage pollution.

Before the #EndSewagePollution campaign was launched, none of these duties to improve the state of UK water quality existed. Their inclusion is thanks to the efforts of SAS Ocean Activists nationwide.



## Plastic Pollution

The Environment Act also included some welcome measures to tackle plastic pollution, crucially including powers to create a Deposit Return Scheme. If designed effectively, taking a range of materials in all shapes and sizes, this could have a huge impact on reducing the amount of plastic entering the ocean.

The Environment Bill, as first drafted, also included powers to charge for single use plastic items, a measure with positive intent. However, this could have risked business shifting to using other single use items such as paper or wood which can have as bad, if not worse, climate and environmental impacts. So, we were stoked to see more of our activism bear fruit, with the government expanding the power to all single use items, an issue we campaigned on, alongside fellow NGOs.

## Ocean Recovery

As a result of our campaigning and advocacy, the Environment Act also includes the Marine Environment within the scope of the law. This means that targets set through the Act will have to contribute to recovering life at sea as well as on land.

Furthermore, as a result of the 'State of Nature Campaign', which we collaborated on through the Wildlife & Countryside Link coalition, the government also included a target to halt the decline of species by 2030 within the Act. And whilst we wanted this to go further, the inclusion of such a target in the Act is a clear step forward.



# OCEAN CONSERVATION ALL PARTY PARLIAMENTARY GROUP



We continued to act as secretariat for the Ocean Conservation All Party Parliamentary Group in 2021, hosting four formal meetings across a range of issues, including:

- Sewage Pollution and the legislative drivers to tackle the problem
- Joint APPG with Microplastics & Tidy Britain APPGs on design for the forthcoming Deposit Return Scheme.
- The environmental and economic benefits of ocean recovery, and the wellbeing benefits to society.

The group continued to be a key engagement point for our work with parliamentarians and enabled us to collaborate with a number of other NGOs and key stakeholders from the ocean space.






# OCEAN & CLIMATE EMERGENCY

The ocean also has a crucial role to play in tackling the climate crisis. From seagrass meadows and kelp forests that lock carbon deep below the sea floor, to ocean currents that regulate global temperatures, the ocean can provide vital solutions. We need governments around the world to recognise the ocean's pivotal role in the climate crisis.

We launched the Ocean and Climate Petition in January 2021, calling on the UK Government to ensure the ocean was central to discussions and negotiations at the 26th UN Climate Conference (COP26) in November. As part of the campaign, we published the Ocean and Climate Report, highlighting the extent of the ocean and climate crisis. The campaign aimed to highlight the importance of a thriving ocean, for the people and planet, and calls on the government to utilise the ocean's capacity as a solution to the climate crisis, through increased investment in ocean rewilding and implementation of Highly Protected Marine Areas (HPMAs). Almost 70,000 people signed our petition, which we delivered to 10 Downing Street with Olympic Gold Medallist Hannah Mills.

As part of our wider Ocean and Climate Emergency campaign we delivered a Youth Ocean & Climate Summit on World Ocean Day, involving emerging environmental leaders. The event brought together 100 young people to create a Youth Ocean & Climate Manifesto, which was delivered to COP26 in November.

We also activated this campaign during the G7 Summit in Cornwall in June, organising the world's biggest-ever 'paddle-out protest' involving 1500 Ocean Activists.




# COMMS & PR

Our investment in communication and PR, with the formation of a dedicated team and external partnerships, delivered an unprecedented level of media coverage with national, regional, sector specific and broadcast outlets. Focused campaigns around the G7 Summit, the Brand Audit and the Water Quality report helped us secure coverage reaching millions of people, and were crucial to both project impact and new supporter acquisition.



# TRUSTEES REPORT

# FUTURE ACTIVITY & PLANS 2022




# FUTURE ACTIVITY & PLANS: 2022

We are proud to have inspired an incredible year of engagement and action in 2021, involving and empowering record numbers of Ocean Activists around the UK on some of the most pressing issues facing the ocean in this most crucial decade for the environment. The passion, energy and commitment from individuals and communities was clear as people joined the movement to give the ocean a voice. We collaborated with local communities to gather evidence and illustrate the plight of the ocean, and projected our campaigns and actions through global moments including the G7 Summit and COP26, reaching tens of millions of people worldwide. It was a watershed year for our small charity.

Acting local and thinking global - the power of our combined voice to create change resonated louder than ever before. It was a big year for the ocean. But it was just the start. This year, we must bring even more people on the journey of Ocean Activism as we help to truly give our seas and blue spaces a voice.

**Be under no illusion;** the ocean is being systematically decimated by the nefarious forces of big business, poor regulation and weak legislation. Industrial fishing fleets, oil exploration; deep sea mining; sewage and agricultural run-off, and runaway plastic production, alongside the impacts of climate change are killing some of the richest, wildest remaining ecosystems on Planet Ocean. Ecosystems that we must now save and restore.

We believe that by giving communities the tools on the issues threatening the ocean, we can change the systems and structures that are

destroying marine habitats worldwide. We believe that through building, educating, empowering, supporting and connecting diverse communities we can deliver even more impact. We believe that people coming together through grassroots campaigns can help create an unstoppable movement to revive the ocean.

**The time for action has come. We don't have time to waste.**

In the wake of the G7 Summit and COP26, and with the advent of a new 'Super Year of the Ocean', with so many international conferences, summits and meetings, the voice of global Ocean Activism has never been more important. We must make this the **'Super Year of Ocean Activism'.**




Together, we must demand action. We must call for climate targets to be met. We must call for more ambition on both the scale and pace of environmental change. We must call for more urgency to tackle plastic polluters. We must call relentlessly for the transition to business that is good for this fragile planet we call home.

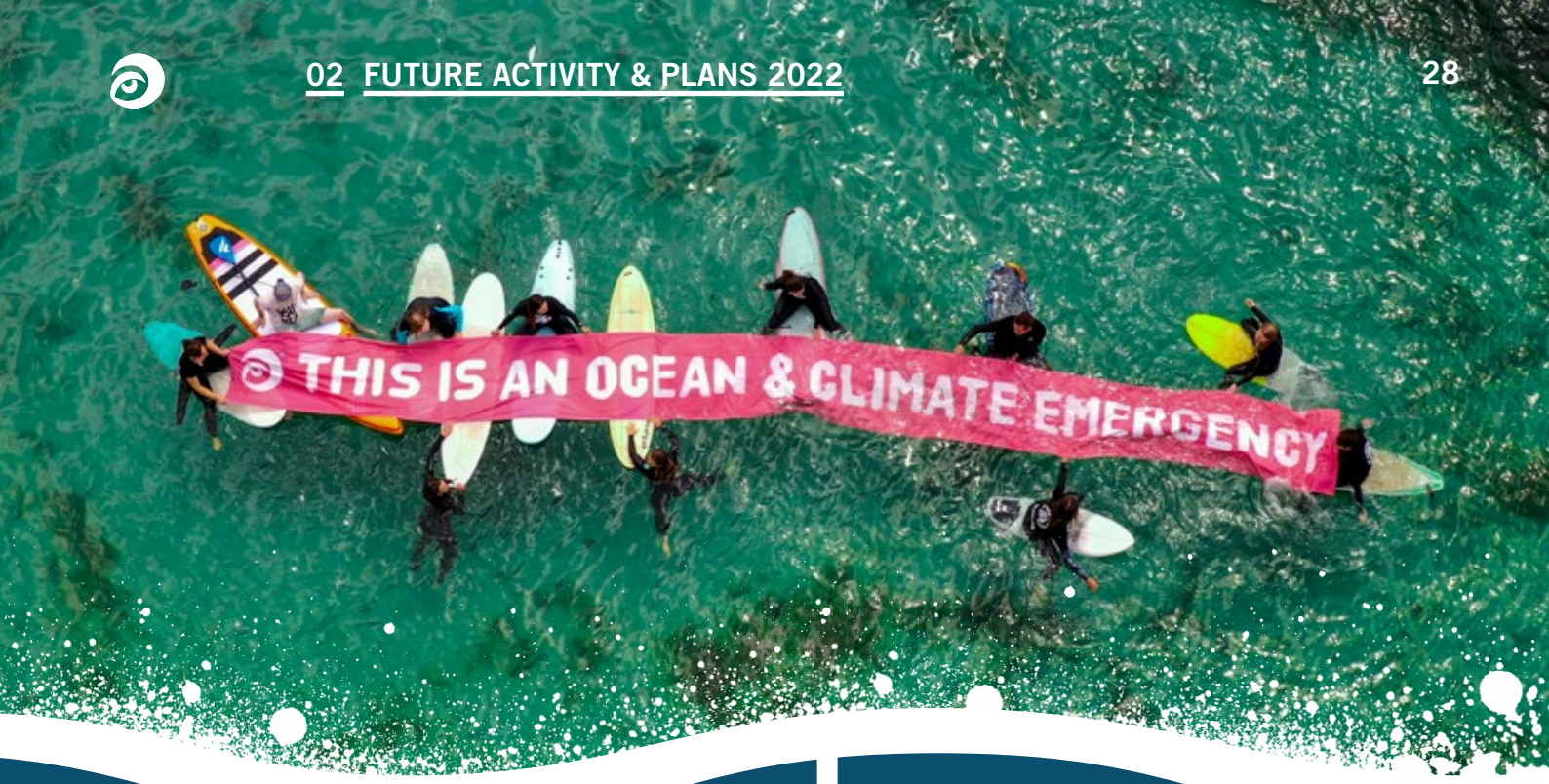
**We must put environmental villains out of business;**

Big oil; factory fishing fleets; polluting water companies; and producers of pointless plastics. The ocean emergency needs radical action at a never seen before scale.

This year, we're going to be redoubling efforts across all our campaigns, linking the actions of our network of Ocean Activists to our long-term goals to end sewage pollution; eradicate plastic pollution; limit climate change to 1.5 degrees; and protect and restore ocean ecosystems.

Activism is central to all our campaigning; we'll be mobilising over 100,000 beach cleaners across a million miles to take direct action on plastics; we'll be running the world's biggest Plastic Brand Audit to help us hold polluting companies to account and call for the strongest possible Global Plastics Treaty; we'll be calling for new Bathing Waters on rivers nationwide to help stop sewage pollution from profiteering water companies; we'll be collaborating with the Climate Coalition to drive COP26 pledges into COP27 actions; and we'll engage the public with the need for Highly Protected Marine Areas stopping industry from displacing and destroying marine life.

**The time to act is now and we look forward to you joining us as the movement builds.**




2030 ▶

# 10-YEAR GOALS

We'll continue to build and empower a diverse community of active supporters campaigning together as the authentic voice of the ocean. Through compelling campaigns and initiatives, we'll enable individuals and communities to take action on our four key focus areas, supporting our ten-year goals:

## Improve Water Quality

- We campaign for a clean ocean, rivers and lakes for wildlife and people.
- We demand an end to sewage discharge into UK bathing waters by 2030.

## Tackle Plastic Pollution

- We campaign to turn back the plastic tide choking the ocean.
- We demand an end to plastic pollution on UK beaches by 2030.

## Drive Ocean Recovery

- We campaign to protect and restore the ocean wilderness.
- We demand high protection status for 30% of the ocean and all UK Marine Protected Areas by 2030.

## Confront the Ocean & Climate Emergency

- We campaign to stop destructive global heating threatening all life in and above the ocean.
- We demand that the UK achieves net zero, including the adoption of ocean-based solutions, by 2030.




# OCEAN ACTIVISTS

We're committed to investing in and enhancing our model and theory of change, including:

- Deliver a programme of citizen science to change environmental policy and behaviour nationally across society.
- Influence governments and decision makers on laws and policies to protect and restore the ocean.
- Commission and promote scientific, economic and health evidence, and collaborate with other stakeholders to deliver our vision of Thriving Ocean, Thriving People.
- Urge industry to adopt better standards to protect the ocean.
- Mobilise and equip the UK's biggest and most authentic community of Ocean Activists.
- Step up high impact campaigns, communications, fundraising and education initiatives to drive action and engagement on ocean recovery.

We will continue to take a positive and collaborative approach to our campaigning in 2022 by empowering and uniting supporters to take action. We will ensure that individuals and groups can act with us from the beach front to the front benches of Parliament. Our delivery model creates ocean activists everywhere and supports a grassroots local approach to the global issues facing our oceans. We will continue to take the big issues where people often feel overwhelmed and provide steps and actions they can take. We will provide our volunteers and supporters with tangible actions they can take to be a part of this change, from community level actions on single-use plastic to challenging decision makers on climate change in Westminster.

## Thriving Ocean, Thriving People

Our theory of change is that long-term systematic change comes from tackling four interlinked areas: community actions, laws, policies and business practices, and this holistic approach to change is reflected in our campaigns and projects.

## In 2022 we will:

- **Drive People-Powered Change:** Connect our communities with political moments to demand radical change and present truthful evidence from the beachfront, gathered with our network of Ocean Activists.
- **Support & Scale our Communities:** Invest in the systems that will scale our community impact and reach. Re-imagine our beach clean, community and volunteering programmes in line with our ten-year goals, linking them to the systems change we want to deliver. This will include a major Volunteers Conference.
- **Diversity & Inclusion:** Aspire to become an exemplar environmental charity on diversity & inclusion. We want Ocean Activism to be open to everyone. A diverse voice is a more powerful voice.
- **HQ Climate Action:** Ensure delivery of net zero and meaningful carbon reduction plans, starting with an electric van and solar panels at SAS HQ.
- **Build Capacity:** Grow the team to 30 people including the Head of Communities, Director of Operations & HR, Water Quality Officer and Communications Officer.
- **PR & Communications:** Continue to invest in high-impact communications support to drive campaign engagement, impact and supporter acquisition.
- **Invest in Systems:** Deliver new systems – website and database - to maximise the creation, support for and conversion of Ocean Activists.
- **Expand Data Sources:** Target, collect and grow new supporter data from all departments, with clear goals.
- **Cultivate Support:** Build on our strong relationships with funders and supporters, ensuring they feel engaged with our work and celebrate the impact we have together. This will include a high-net worth funder event.
- **Drive Sustainable Fundraising:** Maximise our impact in this crucial decade for the ocean, we need to increase our income, based on a foundation of resilient, sustainable and diverse income streams.
- **Financial Management:** Ensure strong reserves, providing confidence to continue to invest in delivery and capacity.
- **Governance:** Draw on our engaged Trustees to bring unique skills, knowledge, networks and experience to the charity to support the Leadership Team and wider team.

| Campaign | 10 Year Campaign Aim | 2022 Projects | |
|---|---|---|---|
| PLASTIC POLLUTION | **End single-use plastic pollution on UK beaches** | Engage Ocean Activist through the Million Mile Beach Clean.<br><br>Publish a new Marine Plastic Pollution Report, in line with the Global Plastics Treaty.<br><br>Expand the Brand Audit to collect and publish data on plastic polluters.<br><br>Plastic Free Communities impact report.<br><br>Expanding the Plastic Free Schools campaign. | Reactivate Plastic Free Communities – engaging existing communities to achieve accreditation.<br><br>Refocus on the Deposit Return Scheme campaign in England and Scotland.<br><br>Deliver the Plastic Free Awards.<br><br>Collaborate nationally and internationally to deliver action to change policy and legislation to tackle plastic pollution. |
| WATER QUALITY | **End sewage discharges into UK bathing waters** | Focus on sewage pollution in rivers – call for designation of 200 River Bathing Waters by 2030.<br><br>Launch a petition calling for inland Bathing Waters to drive action on sewage pollution and engage the public.<br><br>Provide support for local communities seeking Bathing Water designations.<br><br>Redevelop the Safer Seas and Rivers Service to include more inland locations.<br><br>Maintain the #EndSewagePollution coalition. | Collect more health data – deliver a Beach Bums health research project for rivers.<br><br>Expand our citizen science river water quality programme.<br><br>Target water companies with demonstrations, working with Regional Reps.<br><br>Produce a new Water Quality Report in the autumn.<br><br>Focus on media and PR to maintain our leadership position on the issue. |
| OCEAN & CLIMATE EMERGENCY<br><br>OCEAN RECOVERY | **Net-zero by 2030**<br><br>**30% of the global ocean protected by 2030 and all UK MPAs highly protected.** | Engage our supporters with the Highly Protected Marine Areas consultation.<br><br>Mobilise Ocean Activists at key Climate Coalition events and rallies.<br><br>Promote the Youth Ocean & Climate Manifesto to drive action.<br><br>Deliver SAS Net Zero plans, including solar at SAS HQ. | Review, revise and publish Protect Our Waves report, linking Sites of Special Surfing Interest with HPMAs.<br><br>Deliver Youth Ocean & Climate event in Westminster for World Ocean Day.<br><br>Collaborate with other NGOs and support actions to deliver enforced protections of marine areas. |
| ORGANISATIONAL | **Maintain an impactful, authentic and sustainable charity** | Publish the Ocean Impact Plan, a three-year vision for SAS.<br><br>Continue to adapt and respond to the impacts of the COVID-19 pandemic and introduce hybrid working.<br><br>Grow the Team: Sustainably increase the team from 27 to 30 people to deliver our change-making model of people-powered campaigns.<br><br>Invest in People: Put in place the support, processes and training to help bring out the best in everyone. Because our people and their ideas are everything to our success.<br><br>Invest in Systems: Become more efficient and effective, with systems (website, CRM and digital) that maximise the creation and conversion of Ocean Activists.<br><br>Deliver Climate Action: Achieve SAS net zero and introduce meaningful carbon reduction plans. | Governance: Draw on our engaged Trustees to bring unique skills, knowledge, networks and experience to the charity to support the Leadership Team and wider team.<br><br>Ensure Strong Financial Management: Maintain strong reserves, providing confidence to continue to invest in delivery and capacity.<br><br>Drive Sustainable Fundraising: Maximise our impact in this crucial decade for the ocean by increasing our income, based on a foundation of resilient, sustainable, and diverse income streams.<br><br>Cultivate Support: Build on our strong relationships with funders and supporters, ensuring they feel engaged with our work and celebrate the impact we have together. |

# TRUSTEES REPORT

# FUNDRAISING REVIEW

# FUNDRAISING REVIEW

To achieve our ambitious 2030 strategic aims and maximise our impact in this crucial decade for the ocean we will increase our income, based on a foundation of resilient, sustainable and diverse income streams.

Our ambition is to grow our fundraising income to £2.6 million in 2022, £2.8 million in 2023 and £3 million by 2024.

In order to achieve this, we will:

- Proactively drive growth through investment in sustainable & scalable income streams
- Continue developing the systems and processes that underpin our fundraising to continue scaling up in future years
- Maximise the value of our existing supporter base across all income streams through enhanced stewardship
- Leverage financial support from SAS community & campaign networks
- Enhance the understanding of our audience, and continue working towards data driven insight, and work towards creating a data strategy for the organisation

## Review of 2021

In 2021 we saw a better than anticipated recovery of our income to above pre Covid-19 levels, delivering our biggest ever year of fundraising income.

All income streams performed better than expected, in particular our Corporate and Individual Giving income streams saw a significant increase in year on year growth.

The new fundraising team structure has bedded in well and the introduction of a Community Fundraising Officer will help us to strengthen our Community & Events income stream.

We are incredibly grateful for the continued support from the players of People's Postcode Lottery. In 2021 we were delighted to have been awarded funding to support the development of our charity as well as new thematic areas of work.

**"Players of People's Postcode Lottery have been supporting Surfers Against Sewage since 2018, and in that time almost £600,000 raised by players has helped fund vital initiatives.**

**Our players can be proud their support is: helping hard-working volunteers tackle beach pollution, supporting SAS's continued campaigns for improved water quality, ocean protection, climate action, the creation of Marine Protected Areas and supporting children to deliver change in their schools by encouraging them to stop single use plastics.**

**Most recently, the £250,000 in funding that was awarded through Postcode Green Trust in 2021 will help SAS develop a new website and invest in database systems – key functions that allow the team and its volunteers to operate more efficiently and effectively. The capacity of the communications team has also been increased meaning that SAS can reach new audiences, inspiring and encouraging them to get involved with coastal clean-ups.**

**Climate action, biodiversity protection and community are at the heart of our values at People's Postcode Lottery and we passionately believe in supporting organisations development. I'm delighted funding raised by players is helping this pioneering organisation become more robust and resilient, putting SAS in a position to lead the way in delivering a cleaner coastal environment that everyone can enjoy."** *Will Humpington, Climate Change & Environment Advisor at People's Postcode Lottery*

## Fundraising developments & highlights in 2021

Some of our highlights from 2021 include:

- Faster than expected recovery of our income to pre Covid-19 levels
- The investment in the capacity of our Corporate Income stream enabled significant growth
- Successfully recruited a new Community Fundraising Officer to stabilise and grow this income stream
- We launched our first Legacy Campaign and secured nearly £700k in pledges
- We partnered with The Big Give for two highly successful appeals raising over £75k
- We continued to grow our Membership base and income
- We continued to successfully integrate our Data and Campaigns with our fundraising

## Our approach to fundraising:

We believe in putting our supporters at the heart of our fundraising, treating them with honesty and respect and keeping them regularly informed about the impact their support has enabled us to achieve. We will be led by our supporters about how often and the methods they would like to be contacted by us.

We believe that our fundraising and the partners we work with should be committed to the highest environmental standards and not have business practices that negatively impact the environment.

We are registered with the Fundraising Regulator and adhere to the Code of Fundraising Practice.

During the year we used suppliers to support with the following fundraising activity:

- Telemarketing campaign to recruit new regular donors and to reactivate lapsed regular donors

We commissioned QTS Fundraising to undertake this work for us. QTS is registered with the Fundraising Regulator, Information Commissioner's Office, accredited and members of the Institute of Fundraising, and members of the DMA.

We monitored QTS with weekly reports and catch ups with their team. We are provided with samples of calls that allow us to ensure the highest quality of calling. The QTS team undertake extensive training provided by SAS to ensure they can speak knowledgeably about our work.

## Safeguarding vulnerable people and fundraising

Our safeguarding policy covers the need to protect vulnerable people whilst fundraising. All Surfers Against Sewage staff are made aware of our safeguarding policy as part of their initial induction process and confirm their understanding. We ensure that our contractors have access to and understand this policy as well as assessing their own Safeguarding policies and training.

We will not take a donation if we know, or have good reason to believe, that a person lacks capacity to decide to donate, or is in vulnerable circumstances, which mean they may not be able to make an informed decision.

## Complaints

In 2021 we received no complaints about our fundraising.

We would like to thank everyone who supported Surfers Against Sewage in 2021, our members, donors, corporate partners, community fundraisers, trust and foundation partners and anyone else who supported our work. Our work is underpinned by our supporters –

THANK YOU!



# TRUSTEES REPORT

# FINANCIAL REVIEW

# FINANCIAL REVIEW

## Overview

During the year the Charity raised £2,444,898 (2020: £1,646,004) from the general public, charitable trusts, corporate donations, and corporate sponsorships to carry out the programmes and projects mentioned in the above report. £2,036,464 (2020: £1,242,957) was expended during the current year.

As shown in the Statement of Financial Activities, £555,003 (2020: £530,039) of income was restricted for specific projects and the expenditure on those projects was £624,277 (2020: £415,574).

SAS is dependent upon securing unrestricted funding, the major source of this being membership subscriptions. £1,889,895 (2020: £1,115,965) was raised with no restrictions through fundraising activities, membership and donations. Unrestricted charitable expenditure of £1,412,187 (2020: £827,383) was used to deliver unrestricted projects.

Our thanks to all who gave their time and money to SAS during the year.

## Investment Policy

The investment policy is to hold investments in low risk interest bearing cash deposits, having regard to both the liquidity requirements of the charity and the interest rates available.

## Reserves Policy

The reserves are required to meet the working capital requirements of the charity and to allow continued funding of a project in the event of funding not being immediately available, until further funding can be sourced.

The Trustees aim to hold general reserves, excluding those represented by fixed assets and specific designated funds, sufficient to cover a minimum of 3 to 6 months of operating costs. Income and expenditure streams are forecast through annual budgets and carefully monitored through quarterly reforecasts and monthly management accounts.

Budgeted expenditure for 2022 is £2.2m and the Trustees believe that the General Reserves of £2,013,497 are within the range required to support continued planned growth of the charity and its activities, whilst ensuring resilience against an uncertain wider economic outlook.

## Risk Management

The Trustees' have conducted a review of the major risks to which the charitable company is exposed. A risk register has been established to mitigate the risks the charitable company faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charitable company. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

## Key Management Personnel

The charity trustees delegate day-to-day management of the charity to Hugo Tagholm, CEO. The pay and remuneration of the key management personnel is reviewed and agreed by the Trustees' HR Committee as part of the annual appraisal process, in conjunction with the annual organisational budget.

## Related Parties

Please see note 22 to the financial statements for details of related party transactions.

## Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 13th July 2022 and signed on its behalf by R Walker (Chair) Trustee

## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Surfers Against Sewage Limited for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 13th July 2022 and signed on its behalf by R Walker (Chair).

# INDEPENDENT AUDITOR'S REPORT

# Independent Auditor's Report to the Members of Surfers Against Sewage Limited

**Opinion**

We have audited the financial statements of Surfers Against Sewage Limited (the 'charity') for the year ended 31 December 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of the report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 39), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which the charity operates. The key regulations we identified included registration with the Fundraising Regulator and adherence to the Code of Fundraising Practice, compliance with grant funding conditions and health & safety regulations due to the nature of community events held such as beach cleans. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies Act 2006, Charities Act 2011 and compliance with the Charities Statement of Recommended Practice.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur as part of the audit planning process. We determined that these risks are low considering the fact that the charity operates on a not-for-profit basis and so there would be no motivation for management to influence performance for individual gain.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures included the following:

- We reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance. Where required, legal costs were vouched to supporting documentation and correspondence.
- We reviewed the board minutes to identify any potential compliance issues none of which were identified. The minutes were also checked to ensure the responsibilities of the Trustees were being appropriately carried out.
- We obtained copies of the Charity's health & safety policies and reviewed these for appropriateness, framed in our understanding of the sector.
- We made enquires of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
- We obtained copies of the Charity's expense and procurement policies to ensure they promote expenditure in line with the Charity's objects and the Code of Fundraising Practice.
- We reviewed a sample of expenditure to ensure it was allocated against the appropriate grant funds and in keeping with the Charity's policies.
- We discussed the controls in place over the procurement, collection and recording of fundraising income to ensure they are in keeping with the Code of Fundraising Practice.
- Expenditure on activities required in order to comply with relevant legislation were vouched to expenditure items in the accounting records.
- We audited the risk of management override of controls through testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business.

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud of which there were none.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of the auditor's report.

**Use of our report**

This report is made solely to the charity trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Michael Scott Bentley**
(Senior Statutory Auditor)
For and on behalf of PKF Francis Clark, Statutory Auditor

Lowin House, Tregolls Road, Truro, Cornwall, TR1 2NA
Date: Friday 9th September 2022



# FINANCIAL STATEMENTS

# Statement of Financial Activities for the Year Ended 31 December 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2021 |
|---|---|---|---|---|
| **Income and Endowments from:** | | **£** | **£** | **£** |
| Donations and legacies | 3 | 1,548,025 | 56,814 | 1,604,839 |
| Charitable activities | 4 | 316,064 | 498,189 | 814,253 |
| Other trading activities | 5 | 25,627 | - | 25,627 |
| Investment income | | 179 | - | 179 |
| **Total income** | | **1,889,895** | **555,003** | **2,444,898** |
| **Expenditure on:** | | | | |
| Raising funds | | (292,572) | - | (292,572) |
| Charitable activities | 6 | (1,113,434) | (624,277) | (1,737,711) |
| Other expenditure | 7 | (6,181) | - | (6,181) |
| **Total expenditure** | | **(1,412,187)** | **(624,277)** | **(2,036,464)** |
| Net income/(expenditure) | | 477,708 | (69,274) | 408,434 |
| **Net movement in funds** | | **477,708** | **(69,274)** | **408,434** |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 1,535,789 | 178,930 | 1,714,719 |
| **Total funds carried forward** | 20 | **2,013,497** | **109,656** | **2,123,153** |

The notes on pages 49 to 61 form an integral part of these financial statements.

# Statement of Financial Activities for the Year Ended 31 December 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | NOTE | UNRESTRICTED FUNDS (AS RESTATED) | RESTRICTED FUNDS (AS RESTATED) | TOTAL 2020 (AS RESTATED) |
|---|---|---|---|---|
| **Income and Endowments from:** | | **£** | **£** | **£** |
| Donations and legacies | 3 | 868,021 | 24,671 | 892,692 |
| Charitable activities | 4 | 194,971 | 505,368 | 700,339 |
| Other trading activities | 5 | 51,971 | - | 51,971 |
| Investment income | | 923 | - | 923 |
| Other income | | 79 | - | 79 |
| **Total income** | | **1,115,965** | **530,039** | **1,646,004** |
| **Expenditure on:** | | | | |
| Raising funds | | (292,103) | (27,500) | (319,603) |
| Charitable activities | 6 | (535,280) | (388,074) | (923,354) |
| **Total expenditure** | | **(827,383)** | **(415,574)** | **(1,242,957)** |
| Net income | | 288,582 | 114,465 | 403,047 |
| **Net movement in funds** | | **288,582** | **114,465** | **403,047** |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 1,247,207 | 64,465 | 1,311,672 |
| **Total funds carried forward** | 20 | **1,535,789** | **178,930** | **1,714,719** |

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2020 is shown in note 20.

The notes on pages 49 to 61 form an integral part of these financial statements.

# Surfers Against Sewage Ltd
# (Registration number: 02920815)
# Balance Sheet as at 31 December 2021

| | NOTE | 2021 | 2020 |
|---|---|---|---|
| **Fixed assets** | | **£** | **£** |
| Intangible assets | 12 | 95,034 | 62,125 |
| Tangible assets | 13 | 69,955 | 43,104 |
| | | **164,989** | **105,229** |
| **Current assets** | | | |
| Debtors | 14 | 80,059 | 40,882 |
| Cash at bank and in hand | 15 | 1,924,713 | 1,951,756 |
| | | **2,004,772** | **1,992,638** |
| **Creditors: Amounts falling due within one year** | 16 | (46,608) | (383,148) |
| **Net current assets** | | **1,958,164** | **1,609,490** |
| **Net assets** | | **2,123,153** | **1,714,719** |
| **Funds of the charity:** | | | |
| Restricted funds | | 109,656 | 178,930 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 2,013,497 | 1,535,789 |
| **Total funds** | 20 | **2,123,153** | **1,714,719** |

The notes on pages 49 to 61 form an integral part of these financial statements.

The financial statements on pages 44-61 were approved by the trustees, and authorised for issue on 13th July 2022 and signed on their behalf by R Walker (Chair).

# Statement of Cash Flows for the Year Ended 31 December 2021

| | NOTE | 2021 | 2020 |
|---|---|---|---|
| **Cash flows from operating activities** | | **£** | **£** |
| Net cash income | | 408,434 | 403,047 |
| **Adjustments to cash flows from non-cash items** | | | |
| Depreciation | 13 | 30,669 | 18,515 |
| Amortisation | 12 | 35,643 | 22,348 |
| Investment income | | (179) | (923) |
| | | **474,567** | **442,987** |
| **Working capital adjustments** | | | |
| Decrease in stocks | | - | 19,119 |
| Increase in debtors | 14 | (39,177) | (3,966) |
| Increase/(decrease) in creditors | 16 | 14,156 | (21,669) |
| (Decrease)/Increase in deferred income | 17 | (350,696) | 71,801 |
| **Net cash flows from operating activities** | | **98,850** | **508,272** |
| **Cash flows from investing activities** | | | |
| Interest receivable and similar income | | 179 | 923 |
| Purchase of intangible fixed assets | 12 | (68,552) | (58,825) |
| Purchase of tangible fixed assets | 13 | (57,725) | (39,706) |
| Sale of tangible fixed assets | | 205 | 852 |
| **Net cash flows from investing activities** | | **(125,893)** | **(96,756)** |
| Net (decrease)/increase in cash and cash equivalents | | (27,043) | 411,516 |
| Cash and cash equivalents at 1 January | | 1,951,756 | 1,540,240 |
| **Cash and cash equivalents at 31 December** | | **1,924,713** | **1,951,756** |

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 49 to 61 form an integral part of these financial statements.

# NOTES TO THE FINANCIAL STATEMENTS

# 1. Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The principal place of business is:
Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 ORD

# 2. Accounting policies

**Summary of significant accounting policies and key accounting estimates**
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**
The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**
Surfers Against Sewage Limited 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 notes.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. As set out in the Trustees Report, the trustees have considered the impact of the coronavirus pandemic on the charity. Given the strong opening reserves and cash balance of the charity, together with actions taken by the trustees to minimise the impact on reserves, the trustees consider it appropriate to prepare the accounts on a going concern basis.

**Income and endowments**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The only exception to this relates to when the income is incapable of financial measurement such as donated services which are shown as their estimated market value or value to the charity as set out below.

**Donations and legacies**
Donations are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. This includes donated services which have been shown at their estimated market value. Where it has not been possible to estimate market value of donated services, the trustees have estimated the value of the service to the charity.

**Other income**
Merchandise sales, raffle tickets sales, subscriptions from members and other income are recognised when received. Investment income is included when receivable. Grants and sponsorship, including grants for purchase of fixed asssets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

**Expenditure**
Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of partial VAT which cannot recovered. All costs are allocated between the expenditure categories of the Statement of Financial Activity 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.

**Raising funds**
These costs comprise of direct fundraising costs and the purchase of merchandise for resale and any surplus is used by the charity to meet its aims and objectives.

**Charitable activities**
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

**Government grants**
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Taxation**
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Intangible assets**
Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

**Tangible fixed assets**
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Amortisation**
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

| ASSET CLASS | AMORTISATION METHOD AND RATE |
|---|---|
| Website, database and app | 33% straight line on cost |

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| ASSET CLASS | DEPRECIATION METHOD AND RATE |
|---|---|
| Leasehold improvements | Equally over the period of the lease |
| Fixtures, fittings & equipment | 25% straight line on cost |
| Computer Equipment | 33% straight line on cost |
| Vehicles | 25% reducing balance |

**Stock**
Stock is valued at the lower of cost and net realisable value.

**Trade debtors**
Trade debtors are amounts due from customers for merchandise sold, donations agreed or services performed in the ordinary course of business.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

**Foreign exchange**
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date. All differences are taken to the Statement of Financial Activity.

**Fund structure**
Unrestricted funds are general funds receivable or generated that are available for use at the trustees's discretion in furtherance of the objectives of the charity, without further specified purpose.

Designated funds are unrestricted funds that the Trustees have set aside to be used for a particular future project or commitment. The purposes of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they must be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

**Hire purchase and finance leases**
Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the Statement of Financial Activity over the period of the lease and represents a constant proportion of the balance of capital payments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Pensions and other post retirement obligations**
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**Financial instruments**
The charitable company only had financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at trasnaction value and subsequently measure at their settlement value.

## 3. Income from donations and legacies

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2021 | TOTAL 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations and legacies; | | | | |
| Donations from corporate | 318,834 | 2,500 | 321,334 | 95,631 |
| Donations from individuals | 230,856 | 45,645 | 276,501 | 231,848 |
| Donations from community | 160,855 | - | 160,855 | 105,614 |
| Membership subscriptions | 522,847 | - | 522,847 | 406,627 |
| Grants, including capital grants; | | | | |
| Government grants | - | - | - | 39,361 |
| Gifts in kind | 314,633 | 8,669 | 323,302 | 13,611 |
| | **1,548,025** | **56,814** | **1,604,839** | **892,692** |

## 4. Income from charitable activities

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2021 | TOTAL 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Charitable trusts & foundations | 220,953 | 498,189 | 719,142 | 671,069 |
| Corporate partnerships | 95,111 | - | 95,111 | 29,270 |
| | **316,064** | **498,189** | **814,253** | **700,339** |

## 5. Income from trading activities

| | UNRESTRICTED FUNDS | TOTAL 2021 | TOTAL 2020 |
|---|---|---|---|
| | £ | £ | |
| Trading income; | | | |
| Merchandise sales | 25,627 | 25,627 | 51,971 |
| | **25,627** | **25,627** | **51,971** |

## 6. Expenditure on charitable activities

| | CAMPAIGN & PROJECT DELIVERY | SUPPORT & GOVERNANCE | SUPPORT STAFF | TOTAL 2021 | TOTAL 2020 (AS RESTATED) |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Education | 290,613 | 33,347 | 41,702 | 365,662 | 219,474 |
| Community | 361,887 | 41,526 | 51,931 | 455,344 | 198,847 |
| Community - Plastic Free Communities | 218,416 | 25,063 | 31,343 | 274,822 | 143,466 |
| Advocacy and Campaigns | 510,140 | 58,538 | 73,205 | 641,883 | 361,567 |
| | **1,381,056** | **158,474** | **198,181** | **1,737,711** | **923,354** |

£1,113,434 (2020 - £535,280) of the above expenditure was attributable to unrestricted funds and £624,277 (2020 - £388,074) to restricted funds.

Salaries have been reallocated this year to fairly reflect the proportion of staff expenditure designated to fundraising activities. The prior year's expenditure has been restated to reallocate £170,799 from expenditure on charitable activities to cost of raising funds.

Included in the expenditure analysed above are governance costs of £23,521 (2020 - £14,758) which relate directly to charitable activities. See note 8 for further details.

## 7. Other expenditure

| EXPENDITURE | UNRESTRICTED FUNDS | TOTAL FUNDS |
|---|---|---|
| | £ | £ |
| Corporation Tax | 6,181 | 6,181 |
| **Total for 2021** | **6,181** | **6,181** |

## 8. Analysis of governance and support costs

| GOVERNANCE COSTS | UNRESTRICTED FUNDS | TOTAL 2021 | TOTAL 2020 |
|---|---|---|---|
| | £ | £ | £ |
| **Audit fees** | | | |
| Audit of the financial statements | 8,180 | 8,180 | 8,413 |
| Other fees paid to auditors | 1,780 | 1,780 | 1,600 |
| Legal fees | 7,915 | 7,915 | 850 |
| Other governance costs | 5,646 | 5,646 | 3,895 |
| | **23,521** | **23,521** | **14,758** |

## 9. Net incoming/outgoing resources

| | 2021 | 2020 |
|---|---|---|
| Net incoming resources for the year include: | £ | £ |
| Audit fees | 8,180 | 8,400 |
| Other non-audit services | 1,780 | 1,600 |
| Depreciation of fixed assets | 30,669 | 18,515 |
| Amortisation | 35,643 | 22,348 |

## 10. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Trustee expenses were borne by the Charity on behalf of 1 Trustee (2020:1) in the year and totalled £11 (2020: £150). The expenses were for events and were paid via a staff credit card. In addition, costs of £235 were incurred for subsistence for Trustee meetings.

## 11. Staff costs

| | 2021 | 2020 |
|---|---|---|
| Staff costs during the year were: | £ | £ |
| Wages and salaries | 654,474 | 608,449 |
| Social security costs | 57,494 | 53,203 |
| Pension costs | 15,814 | 13,650 |
| Settlement payments | 6,500 | 2,535 |
| Other staff costs | 17,410 | 8,505 |
| Freelance staff | 20,947 | 14,034 |
| | **772,639** | **700,376** |

The obligation in connection to the settlement payment was fulfilled within the year ending 31st December 2021.

| | 2021 | 2020 |
|---|---|---|
| The monthly average number of persons employed by the charity during the year was as follows: | No. | No. |
| Average monthly headcount | 24 | 20 |

| | 2021 | 2020 |
|---|---|---|
| The number of employees whose emoluments fell within the following bands was: | No. | No. |
| £60,001 - £70,000 | 1 | 1 |

The total cost of employment of the key management personnel of the charity, being the Chief Executive Officer were £80,639 (2020 - £80,477).

## 12. Intangible fixed assets

| | WEBSITE, DATABASE AND APP | TOTAL |
|---|---|---|
| **Cost** | **£** | **£** |
| At 1 January 2021 | 108,771 | 108,771 |
| Additions | 68,552 | 68,552 |
| **At 31 December 2021** | **177,323** | **177,323** |
| | | |
| **Amortisation** | | |
| At 1 January 2021 | 46,646 | 46,646 |
| Charge for the year | 35,643 | 35,643 |
| **At 31 December 2021** | **82,289** | **82,289** |
| | | |
| **Net book value** | | |
| **At 31 December 2021** | **95,034** | **95,034** |
| **At 31 December 2020** | **62,125** | **62,125** |

## 13. Tangible fixed assets

| | LEASEHOLD IMPROVEMENTS | FIXTURES, FITTINGS AND EQUIPMENT | MOTOR VEHICLES | TOTAL |
|---|---|---|---|---|
| **Cost** | **£** | **£** | **£** | **£** |
| At 1 January 2021 | 23,766 | 68,979 | 13,912 | 106,657 |
| Additions | 24,269 | 33,456 | - | 57,725 |
| Disposals | (1,029) | (16,425) | - | (17,454) |
| **At 31 December 2021** | **47,006** | **86,010** | **13,912** | **146,928** |
| | | | | |
| **Depreciation** | | | | |
| At 1 January 2021 | 3,551 | 47,832 | 12,170 | 63,553 |
| Charge for the year | 13,279 | 16,954 | 436 | 30,669 |
| Eliminated on disposals | (1,029) | (16,220) | - | (17,249) |
| **At 31 December 2021** | **15,801** | **48,566** | **12,606** | **76,973** |
| | | | | |
| **Net book value** | | | | |
| **At 31 December 2021** | **31,205** | **37,444** | **1,306** | **69,955** |
| **At 31 December 2020** | **20,215** | **21,147** | **1,742** | **43,104** |

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £31,204 (2020 - £20,215) in respect of leaseholds.

## 14. Debtors

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade debtors | 10,194 | 20,312 |
| Prepayments | 13,897 | 10,941 |
| Accrued income | 53,931 | 9,629 |
| Other debtors | 2,037 | - |
| | **80,059** | **40,882** |

## 15. Cash and cash equivalents

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Cash at bank | 3,000 | 3,001 |
| Short-term deposits | 1,916,545 | 1,944,575 |
| Other cash and cash equivalents | 5,168 | 4,180 |
| | **1,924,713** | **1,951,756** |

## 16. Creditors: amounts falling due after one year

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade creditors | 9,367 | 6,424 |
| Other taxation and social security | 6,181 | - |
| VAT Liability | 8,696 | 5,430 |
| Other creditors | 5,081 | 3,282 |
| Accruals | 17,283 | 17,316 |
| Deferred income | - | 350,696 |
| | **46,608** | **383,148** |

# 17. Deferred Income

Deferred income comprises grant monies received for charitable activities beginning after 31st December 2021.

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Deferred income at 1 January 2021 | 350,696 | 278,895 |
| Resources deferred in the period | - | 353,225 |
| Amounts released from previous periods | (350,696) | (281,424) |
| **Deferred income at year end** | **-** | **350,696** |

| | 2021 | 2020 |
|---|---|---|
| Deferred Income (by Grant): | £ | £ |
| People's Postcode Lottery Grant | - | 250,000 |
| Moondance Grant | - | 70,896 |
| Flotilla | - | 6,675 |
| Knight Frank | - | 10,000 |
| Daniell Trust | - | 4,000 |
| Parley | - | 9,125 |
| **Total amounts due within 1 year** | **-** | **350,696** |
| **Total amounts due within 2-5 years** | **-** | **-** |
| **Total Deferred Income** | **-** | **350,696** |

# 18. Other financial commitments

**Operating leases** - At the year end the company had total commitments under non-cancellable operating leases of £7,366 (2020 - £8,377).

# 19. Contingent assets

In 2019 the charity was given a piece of art in relation to the Royal Wedding. In 2020 the charity received two unique surfboards. It is not possible to place a reliable value on either of the items and therefore they will be recognised when they are sold at auction in due course.

# 20. Funds

| | BALANCE AT 1 JANUARY 2021 | INCOMING RESOURCES | RESOURCES EXPENDED | BALANCE AT 31 DECEMBER 2021 |
|---|---|---|---|---|
| **Unrestricted funds** | **£** | **£** | **£** | **£** |
| ***General*** | | | | |
| General Reserves | 1,535,789 | 1,889,895 | (1,412,187) | 2,013,497 |
| **Total unrestricted funds** | **1,535,789** | **1,889,895** | **(1,412,187)** | **2,013,497** |
| | | | | |
| **Restricted funds** | | | | |
| Plastic Free Schools | 71,324 | 60,121 | (124,556) | 6,889 |
| Ocean School | - | 17,450 | (17,450) | - |
| Million Mile Clean (Beach Clean Series in 2020) | 10,500 | 105,145 | (113,203) | 2,442 |
| Plastic Free Communities | 30,965 | 83,381 | (101,053) | 13,293 |
| Plastic Free Awards | 20,041 | - | (20,041) | - |
| Reps Programme | 18,794 | 30,363 | (49,157) | - |
| Ocean & Climate | - | 20,000 | (20,000) | - |
| Water Quality | 27,306 | 48,500 | (63,774) | 12,032 |
| APPG | - | 25,043 | (25,043) | - |
| Communications | - | 55,000 | (55,000) | - |
| Ocean recovery | - | 35,000 | (35,000) | - |
| Systems | - | 75,000 | - | 75,000 |
| **Total restricted funds** | **178,930** | **555,003** | **(624,277)** | **109,656** |
| **Total funds** | **1,714,719** | **2,444,898** | **(2,036,464)** | **2,123,153** |

# 20. Funds (continued)

| | BALANCE AT 1 JANUARY 2020 | INCOMING RESOURCES | RESOURCES EXPENDED | BALANCE AT 31 DECEMBER 2020 |
|---|---|---|---|---|
| **Unrestricted funds** | £ | £ | £ | £ |
| ***General*** | | | | |
| General Reserves | 1,247,207 | 1,115,965 | (827,383) | 1,535,789 |
| **Total unrestricted funds** | 1,247,207 | 1,115,965 | (827,383) | 1,535,789 |
| | | | | |
| **Restricted funds** | | | | |
| Plastic Free Schools | 17,600 | 149,180 | (95,456) | 71,324 |
| Ocean School | - | 3,640 | 3,640 | - |
| Million Mile Clean (Beach Clean in 2020) | - | 53,891 | (43,391) | 10,500 |
| Plastic Free Communities | 25,500 | 76,225 | (70,760) | 30,965 |
| Plastic Free Awards | - | 32,732 | (12,691) | 20,041 |
| Reps Programme | - | 90,355 | (71,561) | 18,794 |
| Ocean & Climate | - | 3,814 | (3,814) | - |
| Water Quality | 19,745 | 30,202 | (22,641) | 27,306 |
| APPG | 1,620 | 20,000 | (21,620) | - |
| Development | - | 20,000 | (20,000) | - |
| Communications | - | 22,500 | (22,500) | - |
| Fundraising | - | 27,500 | (27,500) | - |
| **Total restricted funds** | **64,465** | **530,039** | **(415,574)** | **178,930** |
| **Total funds** | **1,311,672** | **1,646,004** | **(1,242,957)** | **1,714,719** |

## Funds in 2021

The specific purposes for which the funds are to be applied are as follows:

**Plastic Free Schools** - focuses on tackling society's over reliance on single-use plastic, encouraging students up to the age of 16 to take direct positive action to reduce their school's single-use plastic footprint. The programme invites schools and students to join the Single-Use Plastic Resistance movement, encouraging the rejection of single-use plastic bottles, straws, cutlery and other easy to eliminate items and advocating more recycling, and other systems (such as Deposit Return Systems) to protect our environment from the growing tide of plastic pollution. We engage students with creating solutions, campaigning to call for systems change and challenging established thinking to trap plastic in the recycling economy rather than the environment, or remove it completely.

**Ocean School** - is an immersive hands-on education programme designed by SAS to raise student's awareness of the plastic pollution problem in the places they love, and ask for their help to protect it. Ocean School provides students with the opportunity to explore, investigate and respond to the marine environment empowering them to embrace the vital part they play in protecting the places they love.

**Million Mile Clean (previously Beach Clean Series in prior period accounts)** - Created in direct response to the pandemic, our new campaign, the Million Mile Clean was designed to bring volunteers back together to protect the health of the environment, but also to help their own health and wellbeing as we emerged from another lockdown. After more than a year of isolation, social distancing and reduced physical activity, the Million Mile Clean reconnected communities with the environment, and brought the physical and mental wellbeing boost that beach cleans and community activities can provide. Our aim was to inspire 100,000 volunteers to commit to 10 miles of community cleaning in 2021 (beaches, rivers, green spaces and streets) to deliver a million miles by the end of the year.

**Plastic Free Communities** - is the UK's first and biggest grass-roots network aimed at eliminating the use of avoidable single-use plastics. We are doing this through direct community action aimed at reducing the availability of single-use plastics at source - in our homes, schools, businesses and highstreets.

# 20. Funds (continued)

From the single objective of getting individuals and communities to reduce their consumption of single-use plastic items, we have developed a socially engaged project capable of accomplishing two distinct tasks: getting people to rethink their own use of avoidable plastics, and encouraging people to unite to tackle the problem collectively.

**Plastic Free Awards** - we have created the Plastic Free Awards, bringing together over 200 people for a prestigious night of recognition and celebration of the remarkable campaigners, entrepreneurs, community leaders, volunteers, youth activists and influencers leading the fight against plastic pollution from the beach front to the front benches of Parliament.

**Reps Programme** - Our Regional Representatives take a holistic approach to the protection of their local area, working with the community they organise beach cleans, deliver environmental education talks in schools, colleges and to community groups and liaise with local politicians to ensure SAS is represented politically in their area. SAS invests significantly in the training equipping and management of the Regional Representatives.

**Water Quality** - We campaign for a clean ocean, rivers and lakes for wildlife and people. We demand an end to sewage discharge into UK bathing waters by 2030. We have redeveloped and rebranded the Safer Seas and Rivers Service, an award-winning mobile app providing free, real-time water quality information to the public. It helps surfers, swimmers and other water users to track pollution events and real-time water quality information, allowing users to assess the risks of entering the water. We also publish our annual Water Quality Report, and continue our #EndSewagePollution petition.

**Our All Party Parliamentary Group** - is the only marine conservation focused group in Westminster and involves over 21 MPs. It provides SAS with an essential platform to raise serious environmental concerns and marine conservation campaigns directly with politicians and senior civil servants. It also seeks cross-sectorial solutions to protect our coastal environment from Maine litter, water pollution, habitat destruction and more.

**Ocean and Climate** - We campaign to stop destructive global heating threatening all life in and above the ocean. We demand that the UK achieves net zero, including the adoption of ocean-based solutions, by 2030. The campaign aims to highlight the importance of a thriving ocean, for the people and planet, and calls on the government to utilise the ocean's capacity as a solution to the climate crisis, through increased investment in ocean rewilding and implementation of Highly Protected Marine Areas (HPMAs). In 2021 we launched the Ocean and Climate Petition, signed by almost 70,000 people calling on the UK Government to ensure the ocean was central to discussions and negotiations at the 26th UN Climate Conference (COP26). In 2020 we researched and wrote our Ocean and Climate Report, focusing on the impact of the climate emergency on the ocean; how this will affect human interaction with the ocean; and the solution the Ocean offers to mitigating climate change.

**Ocean Recovery** - We campaign to protect and restore the ocean wilderness. We demand high protection status for 30% of the ocean and all UK Marine Protected Areas by 2030. In 2021 we researched and wrote our Ocean Recovery Report, focusing on the relationship between blue space, Ocean Recovery and human health and wellbeing, and on public understanding of marine protection and Ocean Recovery. As a result of our campaigning and advocacy, the Environment Act also includes the Marine Environment within the scope of the law. This means that targets set through the Act will have to contribute to recovering life at sea as well as on land.

**Systems** - As part of our aim to maintain an impactful, authentic and sustainable charity, we will invest in systems (website, CRM and digital) to become more efficient and effective, and to maximise the creation and conversion of Ocean Activists.

**Communication** - We are committed to further enhancing and growing our communication expertise and capacity, to cover marketing public relations, the media, social and digital platforms, and refining our brand consistency, messaging and presentation.

## Other Funds in 2020

**Development** - The main role of the chief executive is to develop and maintain new relationships, and to network across a range of influential stakeholders to increase support for the charity mission, impact and profile. This includes managing diverse relationships and engagements across a range of sectors including politics, the media, academia, business, charity and the international community. The development work of the chief executive provides opportunities for all functions of the charity. This work is often conducted remotely through events, giving speeches, meetings, lunches, conferences, interviews, broadcast media opportunities and other platforms where there is the opportunity to promote the work and impact of Surfers Against Sewage, and foster beneficial relationships.

**Fundraising** - In 2020 we adapted our fundraising strategy and ran a telephone recruitment campaign from June to December, recruiting over 600 new members.

**Beach Clean Series** - In 2020 the Beach Clean Series was made up of the Big Spring Beach Clean, Autumn Beach Clean Series & #Minibeachcleans.

# 21. Analysis of net assets between funds

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT 31 DECEMBER 2021 |
|---|---|---|---|
| | £ | £ | £ |
| Intangible fixed assets | 37,999 | 57,035 | 95,034 |
| Tangible fixed assets | 69,955 | - | 69,955 |
| Current assets | 1,952,151 | 52,621 | 2,004,772 |
| Current liabilities | (46,608) | - | (46,608) |
| **Total net assets** | **2,013,497** | **109,656** | **2,123,153** |

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT 31 DECEMBER 2020 |
|---|---|---|---|
| | £ | £ | £ |
| Intangible fixed assets | 18,514 | 43,611 | 62,125 |
| Tangible fixed assets | 43,104 | - | 43,104 |
| Current assets | 1,506,623 | 486,015 | 1,992,638 |
| Current liabilities | (32,452) | (350,696) | (383,148) |
| **Total net assets** | **1,535,789** | **178,930** | **1,714,719** |

# 22. Related party transactions

During the year the charity made the following related party transactions:

**Iceland Charitable Foundation** – *(R Walker, a trustee is the joint managing director of Iceland Foods Group)*
The foundation donated £50,266 (2020: £71,122) in the year. £50,000 of the total was donated for the Million Mile Clean campaign. At the balance sheet date the amount due to/from Iceland Charitable Foundation was £Nil (2020 - £Nil).

**Quality Telephone Services Limited** – *(B Suffell was a trustee to the charity until resignation on 24/03/2021. He is the managing director and shareholder of Quality Telephone Services Limited)*
The company provided telephone membership campaign services for the charity. The cost of services provided before 24/03/2021 totalled £12,022 (2020: £45,100) . At the balance sheet date the amount due to/from Quality Telephone Services Limited was £Nil (2020 - £Nil).

**Little Turtle Turns the Tide** – *(L Davies, a trustee is the author of Little Turtle Turns the Tide)*
In the prior year 30 copies of Little Turtle Turns the Tide were purchased for resale and an expense of £120 (2020: £Nil) had been included in the accounts. At the balance sheet date the amount due to/from Little Turtle Turns the Tide was £Nil (2020 - £Nil).

# ACKNOWLEDGEMENTS

**Surfers Against Sewage would like to thank all of our members, voluteers, supporters, fundraisers and legacy pledgers for their ongoing support for our campaigns and projects to protect the UK's marine environment. We'd also like to thank the following companies, organisations, foundations and individuals for their support in 2021.**

TRUSTS & FOUNDATIONS

People's Postcode Lottery, Postcode Green Trust
Esmee Fairbairn Foundation
Moondance Foundation
Flotilla Foundation
Iceland Food Charitable Foundation
Hydro Flask's Parks For All Programme
Boardmasters Foundation
The EQ Foundation
The Tomoro Foundation
The Windfall Foundation
Patagonia, Changing Tides Foundation
SIMA Environmental Fund (through CAF America)
Eureka Charitable Trust
S&D Lloyd Charity
Leach Fourteenth Trust
Belvedere Trust
CAF America - Ardea Cares Charitable Fund
Percy Hedley 1990 Charitable Trust
The Millichope Foundation
Sirrom Charitable Trust
Whitaker Charitable Trust
The Warwick Trust
Henry C Hoare Charitable Trust
Lochlands Trust
The Lalonde Trust
Kintore Trust
10% For The Ocean
The Benindi Fund
The Tayfield Foundation
The Joseph Strong Frazer Trust
Cobb Charitable Trust
The William Dean Trust
Enterprise Holdings Foundation
Mabel Cooper Charitable Trust
The Jth Charitable Trust
The Maurits Mulder Canter Charity
Dischma Charitable Trust
John Coates Charitable Trust
N Smith Charitable Settlement
The Nancy Roberts Charitable Trust
MJ Camp Charitable Foundation
The Lalonde Trust
St Mary's Charity
The Russell Family Charitable Trust
The Charity of Stella Symons
OdysseRe Group Foundation
David & Caroline Foord Charitable Trust
Leach Fourteenth Trust
The Alecto Trust
The Adfal Trust
The Henhurst Charitable Trust
The Vandervell Foundation
The G C Gibson Charitable Trust
Orr Mackinstosh Foundation
RG Hills Charitable Trust
The Christine Hall Trust
Martin Wills Wildlife Maintenance Trust
The Ettrick Charitable Trust
Alexander Hoare Trust
Albert Van Den Ber Trust
Daniell Trust
The Seven Pillars of Wisdom Trust
Craignish Trust
The Ratcliff Foundation
National Geographic
Balmain Environment Conservation Trust
The Limbourne Trust

COMPANIES & INDIVIDUALS

Kurt & Caroline Jackson
Our 250 Club supporters
Knight Frank
L'Occitane
Parley for the Oceans
Jefferies Group LLC
Turnstyle Designs
Michael O'Mara Books
Advent of Change
Dryrobe
Adyen
Vision Nine
SunGod
Firewire
Finisterre
Taylor Wessing
Hydroflask
Patagonia
Stephens Scown LLP
Ocean Film Festival
G M Wilson Solicitors
Reef
Vissla
PHG
Sharps Brewery
Good Loops
The Met Office

**Surfers Against Sewage**
Unit 2, Wheal Kitty Workshops,
St. Agnes, TR5 0RD

Email: info@sas.org.uk
Telephone: 01872 553001

www.sas.org.uk
www.facebook.com/surfersagainstsewage
www.instagram.com/surfersagainstsewage
Twitter – @sascampaigns

**SURFERS AGAINST SEWAGE**

England & Wales - Charity number 1145877

# Accounts

SURFERS AGAINST SEWAGE



# 2020 ANNUAL REPORT & ACCOUNTS

Company registered number: 02920815
Charity registered number: 1145877

**Surfers Against Sewage**
Unit 2, Wheal Kitty Workshops,
St. Agnes, TR5 0RD

Email: info@sas.org.uk
Telephone: 01872 553001

www.sas.org.uk
www.facebook.com/SurfersAgainstSewage
www.instagram.com/surfersagainstsewage
Twitter – @sascampaigns



# CONTENTS


01
TRUSTEES REPORT: 2020 OVERVIEW
04-32

02
TRUSTEES REPORT: FUTURE ACTIVITY & PLANS 2021
33-38

03
TRUSTEES REPORT: FUNDRAISING OVERVIEW
39-41

04
TRUSTEES REPORT: FINANCIAL REVIEW
42-45

05
INDEPENDENT AUDITORS REPORT
46-48

06
FINANCIAL STATEMENTS
49-53

07
NOTES TO THE FINANCIAL STATEMENTS
54-67

08
ACKNOWLEDGEMENTS
68-69

01

# TRUSTEES REPORT

# 2020 OVERVIEW

# OBJECTIVES & ACTIVITIES

## Objects and aims

Surfers Against Sewage (SAS) is a national marine conservation and campaigning charity that inspires, unites and empowers communities to take action to protect oceans, beaches, waves and wildlife.

SAS projects target coastal environmental issues including marine plastic pollution, water quality, climate change and coastal development.

We aim to create measurable improvements in the state of our oceans, waves and beaches through changes in public behavior, government policy and industry practices.

## The charity's objectives are:

To undertake and promote for the benefit of the public the conservation, protection, improvement and ecologically sustainable management of the marine environment including associated land, shoreline and structures.

To advance the education of the public in the conservation, protection, improvement and ecologically sustainable management of the marine environment including associated land, shoreline and structures.

## To achieve our aims SAS:

- Influences governments on key issues affecting oceans, beaches and recreational water users and policies needed to deliver a cleaner and safer marine environment
- Creates volunteering opportunities for individuals and communities to be involved with activities to safeguard our seas, coastlines and beaches
- Educates communities on the achievable, sustainable solutions, which can help protect our waves, oceans and beaches
- Challenges industry to adopt better standards to protect our coastal environment
- Promotes scientific, economic and health evidence to support calls for a cleaner and safer marine environment
- Informs the general public about issues affecting UK waves, oceans and beaches, and those that use them

## Public benefit

The work of SAS ensures a safer environment for all those who visit the UK's coastline. Its work has been a significant factor in improving the cleanliness of coastal and marine environment, which ensures that they are better protected for the benefit of current and future generations. The education programme run by SAS, associated volunteering initiatives and the research and campaigns it undertakes and publishes are a valuable source of information for the public. The charity's mission statement reflects the overarching aim of all SAS activities as being for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Nature of governing document

Surfers Against Sewage (SAS) is a charitable company limited by guarantee, incorporated on 20th April 1994, and registered as a charity on 13th February 2012. It is governed by Articles of Association, having been amended by special resolution by Trustees registered at Companies House on 4th January 2012. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

## Recruitment and appointment of trustees

The management of the Charity is vested in the Trustees who, elected by the membership, act in a voluntary capacity. The number of Trustees must always be the same as the number of Members. Members are individuals whose names are recorded as company members in the Charity's statutory registers.

A wide range of professional skills is represented amongst the Trustees including charitable, conservation, environmental consultancy, journalism, communications and legal expertise. SAS Board of Trustees conducts regular discussions of any skills gaps and how these might be filled. New Trustees are sought by existing Members approaching individuals to offer themselves for election.

There were 10 Trustees in post at 31st December 2020.

## Induction and training of trustees

Trustees are directed to useful information on their duties and responsibilities through the Charity Commission website. They also receive SAS's Articles of Association, the latest financial statements and relevant materials including Pipeline magazine. Many Trustees also have regular contact with the executive team at SAS to help them in their duties and interaction with SAS.

**Chief Executive Officer**
H B Tagholm

**Trustees**
L Davies
C H Hides
C J Hugo (resigned 24 March 2021)
L Kazan-Pinfield
J Khoo
H Koldewey
L Siegle
B Suffell (resigned 24 March 2021)
A Wade (resigned 10 May 2021)
R Walker (Chair)
P A Crane (resigned 28 March 2020)

**Principal Office**
Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 0RD

**The charity is incorporated in England & Wales**
Company Registration Number
02920815
Charity Registration Number
1145877

**Solicitors**
Stephens Scown
Osprey House
Malpas Road
Truro
Cornwall
TR1 1UT

**Bankers**
Lloyds Bank PLC
7 Boscawen Street
Truro
Cornwall
TR1 2QT

**Auditor**
PKF Francis Clark
Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA




# CHAIR'S FOREWORD

I was totally honoured and delighted to be invited to become Chair of SAS in what is undoubtedly going to be a critical decade for the global environment. I relish the opportunity to work with Hugo and the team to push forward and publicise all the brilliant work that SAS does.

Although I sell frozen food for a living, my heart has always been on the ocean or in the mountains. I have been a very keen surfer and a regular visitor to Cornwall for many years.

In fact I can say hand on heart that it really was surfing that got me where I am today, because it was a trip to Taghazout in Morocco that opened my eyes to the true horrors of ocean plastic pollution; and it was the realisation that I might be able to make a difference on this and other major environmental challenges that inspired me to join the board of my family company, Iceland Foods.

We are working hard on a range of environmental initiatives from our ground-breaking commitment to remove plastic packaging from our own label range by the end of 2023, to recently becoming the first food retailer in the world to take the Climate Pledge and commit to achieving net zero carbon by 2040 – ten years ahead of the Paris Agreement.

In particular, Iceland has been working closely with SAS and other leading plastic campaigners in pressing the UK Government to make plastic reporting mandatory and to include plastic reduction targets in their Environment Bill.

Despite the obvious pressures of the pandemic I have had the chance to get to know SAS and its work very much better over the last year, and have been deeply impressed by the passion and resilience of the SAS community throughout this very challenging period. I and the other trustees are massively grateful for the continuing support of our members, supporters, volunteers and ocean activists nationwide.

I was thrilled to be able to welcome our new Royal Patron last March – almost my last public engagement before lockdown – and I have been particularly excited by the progress we have been able to make during the year on our water quality campaigns and in the evolution of our work on climate change.

I am really looking forward to seeing us ramping up our excellent beach, river and street cleans, just as soon as Covid lets us all get together again; pushing for more marine protected areas, the rewilding of our oceans to ensure healthy and vibrant ecosystems we can all enjoy; and, of course, to hosting our second ground-breaking Plastic Free Awards.

What makes SAS so special to me is the absolute authenticity of the group as the voice of the ocean – bringing together people whose commitment to environmental protection for the planet's waters is rooted in their enjoyment of surfing and the understanding of the sea that brings.

2021 is the start of the Ocean Decade and we have much to do together. I very much look forward to working with you all – and to the sheer joy of surfing.

Richard Walker, Chair, SAS

# 2020 OVERVIEW

## PATRON

Announcement of HRH The Prince of Wales as SAS's first Patron as part of our 30th anniversary celebrations.

## PLASTIC FREE SCHOOLS

SURFERS AGAINST SEWAGE

## 1 MILLION STUDENTS

Engaged through Plastic Free Schools campaign

POWER TO THE PUPILS

## 2,450

Schools working towards eliminating single-use plastics through the Plastic Free School campaign

## 10,000

Students attended the Pupil Power Assembly – a major digital event during lockdown.

## OCEAN SCHOOL

## 12 WEEKS

of Digital Ocean School content to support teachers, parents and students through lockdowns

## 12,600

PUPILS TUNING IN FOR EACH ONLINE SESSION

## 730

PLASTIC FREE COMMUNITIES REGISTERED, SUPPORTED AND WORKING TOWARDS PLASTIC FREE STATUS

## PLASTIC FREE COMMUNITIES

SURFERS AGAINST SEWAGE

Safer Seas Service

## 370

Beaches included in the Safer Seas Service real-time water quality alerts service; free public pollution data and beach information.

## 4,930

EMAILS SENT TO MPS THROUGH THE SAFER SEAS SERVICE TO MOBILISE POLITICAL SUPPORT FOR THE SEWAGE (INLAND WATERS) BILL

## 44,600

#ENDSEWAGEPOLLUTION petition signatures calling for action on river and coastal sewage pollution.

## 819 BEACH CLEANS ORGANISED

## 230

REGIONAL REPS – our national network of permanent, trained, equipped and empowered volunteers

## 14,491

VOLUNTEERS SUPPORTED AND MOBILISED NATIONWIDE

## 3,300

Members of the public completed our 2020 **#GenerationSea Blueprint Survey** revealing that out of all of the natural spaces, the vast majority of us are most looking forward to a trip to the beach as lockdown eases.

## SAS HQ

We fully renovated SAS HQ to optimise working spaces and create an inspirational environment for our team to deliver national campaigns.

## 200

Members of Parliament engaged with the Ocean Conservation All Party Parliamentary Group on issues including ocean restoration, climate change, plastic pollution and water quality.

## STAFF

We **grew our team and onboarded new expertise** to increase our capacity and impact. We also developed new policies and protocols to support the welfare, wellbeing and professional development of the team.






# INTRODUCTION

As we started 2020, little did we know what the year had in store for the world. The final live event we held in 2020, on March 6th, was our 30th anniversary celebrations where we announced HRH the Prince of Wales as our first ever Patron. Just days later the World changed in ways previously unseen.

As the global pandemic swept the globe in March we were all dramatically thrust into new ways of working, new ways of being and new ways of living on Planet Ocean.

We quickly kicked into action, with social distancing and digital connectivity, to deliver our campaigns and support our community in what has been a remarkable year of ocean activism. As with all organisations, the health and wellbeing of our incredible team, supporters and volunteers was paramount in our mind.

Our community is what makes successful ocean campaigns happen. We'd like to thank all our supporters for remaining engaged and active with us across this difficult year.

Thanks to the agility and resourcefulness of the charity, we were able to successfully adapt to the challenges of the pandemic, supporting our staff through home-working, digitising campaigns and activities, re-designing campaign and event plans to bring them online, supporting our staff, members, supporters, volunteers and campaigners in new and innovative ways.

Communicating clearly, quickly and effectively throughout this period was vital, making sure that all stakeholders, internal and external, clearly understood how we were adapting to the impacts of the pandemic and how plans would change and maintain impact for ocean conservation.

The environmental crisis didn't stop when the pandemic hit, in fact the two crises are inextricably linked. The ocean crisis remained ever-present with the growing stresses of habitat loss, plastic pollution, sewage pollution and climate change. We were determined not to deviate from our campaign course across these issues, but needed to adapt quickly to re-plan and prioritise.

Amongst the maelstrom of change we are proud of the impact we were able to deliver in 2020. Whilst some areas of our work were particularly impacted – notably live events and community engagement, other areas of our campaigns exceeded our expectations in 2020.

We set a new bar of ambition on water quality, for our ocean and rivers, challenging water companies who continue to damage the environment with raw sewage discharges. Our #EndSewagePollution petition engaged tens of thousands of supporters, and we made national headlines with our Water Quality Report and Safer Seas Service. We brought together a coalition of organisations to push forward this vital campaign agenda, and our collective influence reached the highest level of Government. We also mobilised the public to engage over 100 Members of Parliament on the Sewage (Inland Waters) Private Members Bill.

Our volunteers called out the biggest plastic polluters with our Brand Audit and finally delivered ground-breaking new legislation to ban some single-use plastics.

Hundreds of thousands of digital ocean activists joined us in new and innovative ways, from contacting MPs on water quality to delivering digital Brand Audits.

Almost a million students participated through our Plastic Free Schools campaign and online education activities - we were proud to provide this support to parents, teachers and students during the difficult period of lockdowns. We also expanded our work on ocean rewilding and ocean and climate, collaborating with specialists and experts through the Ocean Conservation All Party Parliamentary Group. And we've set ourselves up for a big year on the ocean and climate agenda in 2021.

We were also able to onboard new members of staff and support the team successfully throughout the lockdowns and changes the pandemic brought. We took the opportunity to redevelop the SAS office during the year to create an inspirational working space conducive to the fast-paced, ambitious, modern and progressive campaigns we deliver. Added to this, we updated all our policies and staff support systems, to ensure we provide a gold-standard in team welfare, support and wellbeing.

We paid particular attention to our financial stewardship throughout this period, working closely with our trustees and Finance Committee to ensure resilience, prudence and accurate forecasting across the year. We are financially stable with strong reserves in place (within our reserves policy), which allows us to grow our team during 2021. We are currently recruiting key roles to give us additional skill, experience and capacity to increase our spend on charitable activities to protect the marine environment.

"Whilst the pandemic has been at the forefront of all our minds, we must also not forget that 2020 marked the start of the ocean decade. Despite the challenges we have all faced, I'm so proud of how the community has come together to accelerate ocean activism this year.

I'm particularly proud of the team, who managed to adapt so quickly and deliver one of the best years of campaigning and engagement in our 30-year history.

We've seen record interest and engagement with the campaigns, and I'd like to thank you all – every voice – in helping us keep the ocean at the top of the agenda. We must continue to expand our efforts, collaborate, bring diverse voices in and help shape the future of the ocean together. United our voices truly create change."

**Hugo Tagholm, CEO SAS.**




# ROYAL PATRONAGE

In March, we were thrilled to announce **His Royal Highness the Prince of Wales**, as our first-ever Patron. His Royal Highness holds the title of Duke of Cornwall and has very strong links with the county. The Patronage was the highlight of our 30th anniversary celebration and His Royal Highness attended our special 30th anniversary event in Cornwall on Friday 6th March, held at the Skol Nansledan, Newquay where his patronage was officially announced. His Royal Highness signed a unique surfboard, created from wood from his Highgrove Estate, to commemorate the anniversary.

Surfers Against Sewage first worked with His Royal Highness in 2015, when we led the Ocean Plastic Awareness Day in Newquay, Cornwall, where we hosted The Prince of Wales and The Duchess of Cornwall to Fistral Beach.
We highlighted how community action in the county was bringing together many thousands of people to help combat the menace of marine plastic pollution.

The Ocean Plastics Awareness Day gave NGOs, local and national government and industry an opportunity to commit to exploring and delivering pilot schemes to prevent the flow of plastics to local beaches and recycle plastic waste removed by local beach cleans. The event also saw the launch of a Statement of Intent signed by participating NGOs, local government, academia and businesses to explore, develop and deliver plastic reduction and circular economy initiatives including Deposit Return Schemes; refill initiatives and the recycling of marine plastics. These projects and behaviour change campaigns have grown dramatically since the event and have become firmly embedded in society's expectations and behaviour.

His Royal Highness has been a longstanding advocate of Deposit Return Schemes as a way of reducing plastic bottle pollution, and the charity successfully spearheaded the call for the system to be introduced in the UK, which will start to come into force from 2021, in Scotland.







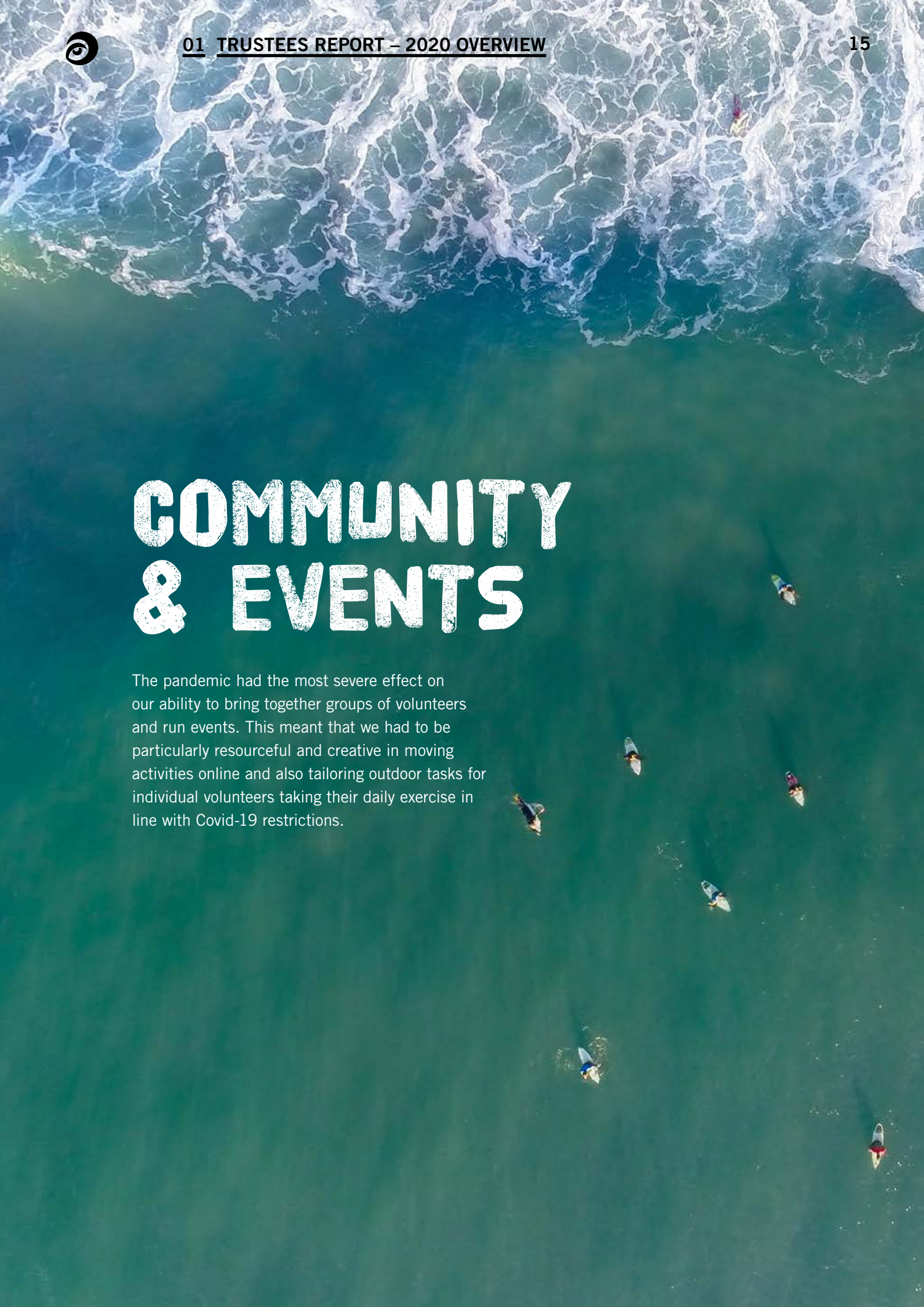








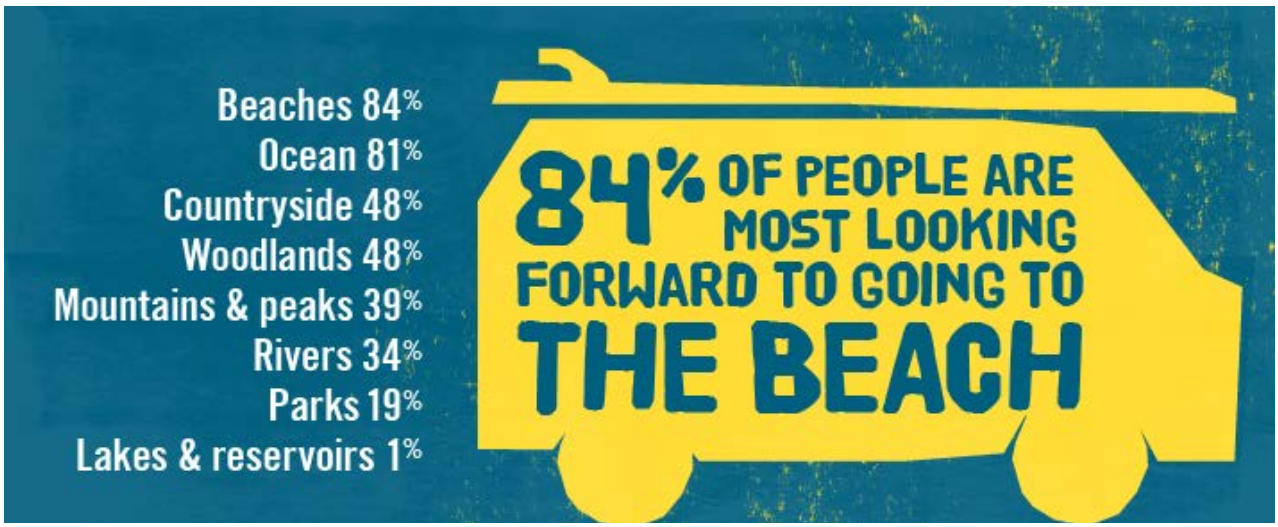

SURFERS AGAINST SEWAGE
TO COMMEMORATE THE RECEPTION
HELD IN THIS PRESENCE OF
H.R.H. THE PRINCE OF WALES,
DUKE OF CORNWALL
AT
SKOL NANSLEDAN, NEWQUAY
ON
6th MARCH 2020
TO CELEBRATE THE
30th ANNIVERSARY OF
SURFERS AGAINST SEWAGE



# COMMUNITY & EVENTS

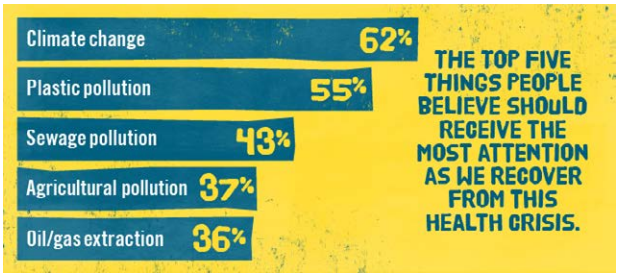
The pandemic had the most severe effect on our ability to bring together groups of volunteers and run events. This meant that we had to be particularly resourceful and creative in moving activities online and also tailoring outdoor tasks for individual volunteers taking their daily exercise in line with Covid-19 restrictions.

# GENERATION SEA: BLUEPRINT SURVEY










Over 3,300 members of the public completed our 2020 **#GenerationSea Blueprint Survey during the first national lockdown**, revealing that out of all natural spaces, the vast majority of the public most looked forward to a trip to the beach as lockdown eased.

Despite many eagerly awaiting their first splash in the ocean, the survey also revealed that 7 in 10 agreed that new measures needed to be introduced to keep the population safe when at the beach and in the ocean after lockdown. Many respondents also wanted to see more protection measures in place to preserve the coast as we begin to recover from the pandemic, with nearly 80% asking the government and businesses to take more action to protect the ocean.

Over 90% of respondents agreed that the pandemic provides an opportunity to rebuild an economy around tackling the ocean and climate emergency, and the lockdown has given beach lovers a chance to consider sustainable changes they can make. A huge 90% stated that their daily behaviour and attitude would be modified in some way to lower their environmental impact.



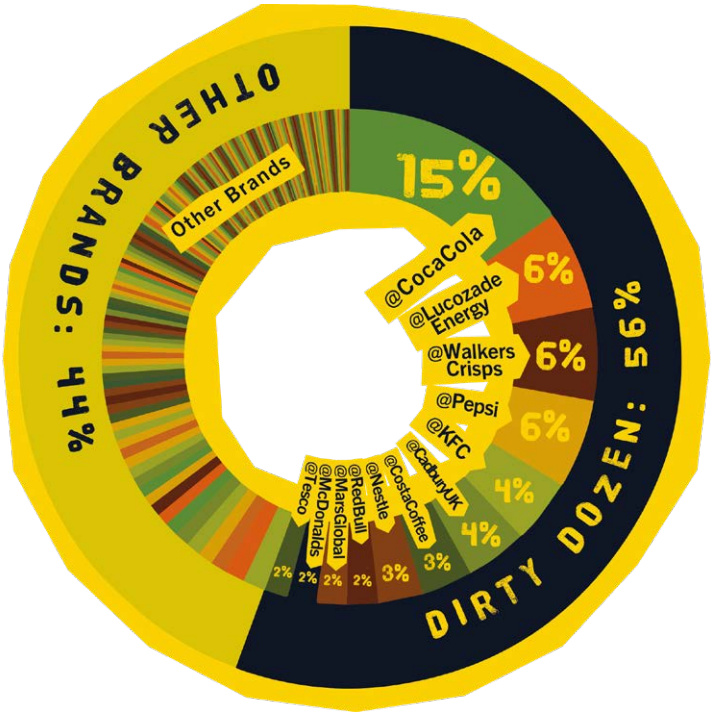
# BEACH CLEANS & PLASTIC POLLUTION

Our large-scale beach cleaning activities were severely disrupted in 2020 with government restrictions limiting large group activities for safety reasons, limiting the spread of Covid-19.

In a normal year, our community events and volunteering activities typically engage and mobilise over **90,000 individuals across the UK**, through beach cleans, citizen science and community campaign activities.

In 2020, the safety of our volunteers was forefront of our mind along with full compliance of new Covid-19 regulations. We only supported smaller cleans when these were possible and following government guidelines, which delivered **819 beach clean events and the participation of 14,491 volunteers**.






# BRAND AUDIT (RETURN TO OFFENDER)

In the spring, our highly-successful and pioneering Brand Audit (Return to Offender) encouraged volunteers to identify, record the brands behind plastic pollution found in the environment and challenge them to reduce their plastic footprint and increase circularity, through direct digital and social media engagement. This campaign was adapted to conform with Covid-19 restrictions and be undertaken by individual volunteers.

The results revealed that just 12 big brands are responsible for over half of the UKs plastic and packaging pollution. The results looked remarkably similar to our 2019 Brand Audit, with Coca-Cola once again identified as the worst polluter out of 207 brands, responsible for 15% of the plastic and packaging waste recorded.

This helped us engage with multinational brands on the action they are planning to tackle their plastic footprint.

Over 30 brands identified through the Brand Audit responded directly to our results. Only a minority of brands demonstrated the action they were taking to reduce their use of plastic; the majority of responses simply blamed the general public without acknowledging the systemic and plastic reduction strategies that businesses must adopt to protect the environment and address this plastic pollution crisis.

Alongside the action directed at big businesses, we are also asking the UK government to introduce a nationwide **Deposit Return Scheme** and **Extended Producer Responsibility scheme** by 2023 to ensure manufacturers are responsible for 100% of the costs of their plastic waste management to stop plastic pollution.

**Amy Slack, Head of Campaigns and Policy at Surfers Against Sewage says**: "Anti-littering campaigns will be set for further failure unless the root causes of plastic pollution are also addressed through a progressive change in our approach to materials and recycling systems. Big business continues to put profits ahead of preventing plastic pollution and we urge them to deliver fast and meaningful action today to protect the planet."


#RETURN TO OFFENDER
SEE IT
1
SPOT branded plastic pollution during your isolated exercise.
SNAP IT
2
TAKE a photo of it in location.
SHARE IT
3
UPLOAD it - Use '@' tags for us & the company + #ReturntoOffender
#SURFERSAGAINSTSEWAGE




# PLASTIC PROTEST

Our digital campaigning activities were further strengthened throughout the year, particularly through our **Plastic Protest** campaign in the autumn, uniting tens of thousands of supporters in action on plastic pollution. This campaign focused on the root cause of the plastic pollution crisis, engaging our network of volunteers and citizen scientists to collect further data on the type of plastic waste impacting beaches, streets and the countryside.






# PLASTIC FREE COMMUNITIES

Despite individuals and communities facing the restrictions of the pandemic, our **Plastic Free Communities** programme continued to grow, giving communities new digital tools and resources for them to continue their work to tackle single-use plastics and throwaway culture. Innovative digital training sessions and resources were provided, alongside podcasts and online events to keep community leads connected, engaged and active.

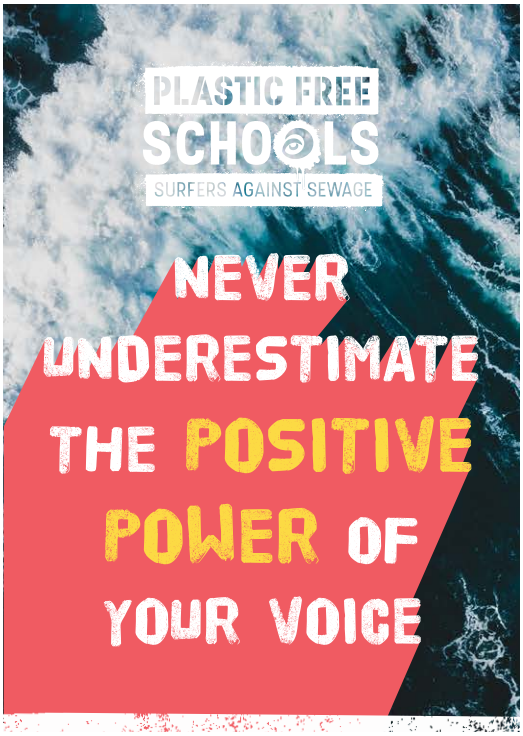
There are now **730 locations across the UK participating in this award-winning plastic pollution community programme**. An amazing 125 communities have already been accredited as Plastic Free. As part of these communities, 4,248 businesses have signed up with **3,675 Business Champions** officially recognised, an average of 15 per community. Together these businesses have **removed approximately 12,500 single use plastic items from their inventories**.

Importantly, we also commissioned research to better understand our communities and the impact on the community campaign. This will inform the onward development of this project and widen the diversity and reach across coastal, urban and rural communities.





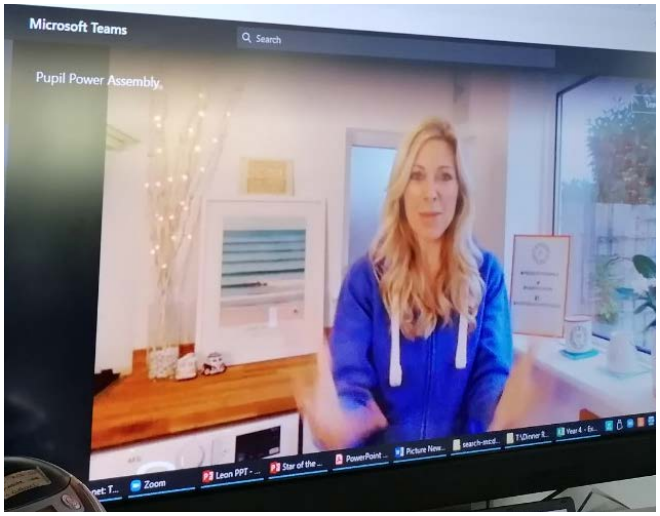

# EDUCATION




Our education programme, covering **Plastic Free Schools** and **Ocean School**, was particularly important in 2020 as schools closed in response to the pandemic. Teachers, parents and students needed additional support and digital content, which we were able to produce and provide at pace.

From April to July we hosted a series of live lessons on our Facebook and Instagram pages and created new resources every week to accompany the lessons. The resources remain available for free to the public. We reached an incredible **average of 12,600 participants for each of our online lessons**, proving the popularity and engagement we were able to deliver for some of those most affected and in need during the changes to school and education delivery nationwide.













## Plastic free schools

**Plastic Free Schools** is a pupil-led education programme designed by SAS to create measurable environmental outcomes and behavioural change in UK schools. The programme now **reaches over 1 million students** and is endorsed by the **Department of Education**, which has challenged all schools to go single-use plastic free by 2022.

More than **2,450 schools** are now registered with the programme and have been sent their resource packs and supporting materials, with 112 already fully accredited.

**The programme is currently working with 7.4% of schools in the UK, our aim is to increase this to 20% by 2023**.

## Pupil power assembly

In November, we brought together 80 schools and over 10,000 students from across the UK for a major digital event, the **Pupil Power Assembly**. The online event was broadcast live to participants of our Plastic Free Schools programmes from St Agnes to the Shetland Islands. The assembly was designed to equip pupils with the tools and inspiration to make their voices heard at the highest level of government and industry. Co-hosted by children's TV presenter Naomi Wilkinson and biologist, presenter and writer Gillian Burke, the assembly also focused on helping pupils eradicate unnecessary single-use plastics being used in their school.



# REGIONAL REPS

Our **Regional Reps (our network of environmental volunteers)** continued to be critical to the success of our campaigns and other activities during this period. We now have a highly-skilled, trained, equipped and connected network of **230 Regional Reps** covering all regions of the UK. Despite the pandemic, we continued to engage our Reps with **217** receiving online training and networking opportunities throughout the pandemic. Regular contact through Zoom training sessions, digital events, and campaign tutorials ensured that they remained a central part of our campaign activities in 2020.



# WATER QUALITY




## Safer Seas Service

In May, we relaunched the **Safer Seas Service**, our award-winning mobile app providing free, real-time water quality information to the public. It allows surfers, swimmers and other water users to find beaches with the best water quality, and to avoid pollution and associated health risks.

The app provides vital public health information, but also allows users to take action to campaign for cleaner seas.

In a new feature, subscribers were able to **email their local Member of Parliament** whenever there was a sewage spill at a beach in their constituency, calling for action to end sewage pollution. This generated thousands of emails throughout the Bathing Season, raising the political awareness and engagement on this ongoing environmental issue.

We also facilitated the submission of health reports through the service, allowing SAS to track health risk hot spots and collate case studies on the direct health impacts of sewage pollution of our bathing waters.

Covering over **370 bathing waters** across the UK and with over **31,000 users**, the app has issued **898,300 pollution notifications** since 2019 with over **3,000 emails sent to 93 MPs** demanding better water quality to keep us safe when using the sea.

In October this app won a '**highly commended' award** for digital innovation in the **Third Sector Awards**.






## Water quality report

In November we released our annual **Water Quality Report**, revealing water companies are routinely discharging untreated sewage into our rivers and ocean, polluting the environment, and placing people's health at risk.

The report revealed that water companies were responsible for almost **3,000 raw sewage pollution incidents** into bathing waters in England and Wales from licensed Combined Sewer Overflows from 1st October 2019 to 30th September 2020, impacting some of the most popular beaches in the country.

We track these discharges with real-time data obtained from water companies and provide pollution alerts for over 370 UK beaches through the Safer Seas Service app. In addition to sewage discharge notifications, a further **2,642 pollution risk warnings** were issued by regulators, indicating coastal pollution from farming and urban environments, and a potential risk to public health.

"Water companies consistently put profit before fully protecting the environment. This report demonstrates that rivers and oceans are being treated like open sewers as combined sewer overflows are used as a routine method for disposing of sewage, instead of in the exceptional circumstances under which it is permitted. Even worse, some – like Southern Water – are not even notifying the public when they do this so people cannot make informed decisions about their own health. This feels particularly horrifying in a year where we are all battling the COVID19 pandemic, a virus that is being tracked through sewage works." **Hugo Tagholm, CEO, SAS**

## Water quality report - Media coverage

- **60 pieces of coverage**, including 6 features in broadcast, 6 features on radio, 7 features in national print including **The Times, The Guardian and the Financial Times**
- **385,647,047** total readership / viewership reach
- **15.5K social media shares** from online coverage
- **4,762,232 social media reach** of shared coverage















## #EndSewagePollution

In June we launched the **#EndSewagePollution** petition, in coalition with other charities and national governing bodies including **the Rivers Trust, WWF, the Blue Marine Foundation and Surfing England**. The petition calls on the government to protect the health and well-being of the public and to help restore the rivers and ocean. Targeted at George Eustice, the Secretary of State for the environment, we aim to change government policy and legislation in relation to water quality.

Despite the proven public health risks, the government is continually allowing big businesses to pollute UK waters with huge volumes of sewage and agricultural waste. Our water quality consequently remains at the same dire level as it was in the 1990s, meaning the UK is ranked a pitiful 25th out of 30 EU countries for coastal water quality and just 14% of UK rivers meet good environmental standards.








It's time for the UK Government to end sewage pollution and guarantee safe-seas all year round. To ensure this becomes a reality we are calling for:

## An enhanced water-quality testing regime

- We want assurance that COVID-19 is not transmitted in sewage effluent
- We want to see the immediate reinstatement of the 2020 water quality testing regime
- We want an enhanced regime which tests for emerging threats such as antibiotic resistant bacteria and viruses
- We want accurate real-time water quality information available all-year round for all UK inland and coastal bathing areas

## World-leading water quality legislation

- We want an Environment Bill that exceeds existing EU water quality standards
- We want sewage legislation that sets ambitious and legally binding targets to end untreated sewage discharge in all bathing waters by 2030
- We want legislation that upholds the same high standards for both inland and coastal waters

## Nature-based solutions to sewage pollution

- We want increased investment and associated targets for the restoration of natural habitats to reduce pressure on the water systems and help prevent sewer overflows




## #EndSewage Pollution - Petition Delivery

On 10th November SAS presented the #EndSewagePollution Petition – a huge 44,691 signatures - to Secretary of State for the Environment, George Eustice, alongside other representatives of the coalition. This petition is evidence that the people of the UK want the government to do more to protect our rivers and ocean from sewage and agricultural pollution.

In response, we heard how the government had set up a task force to address the issue of storm overflows, are investigating changes that could be made to planning legislation to stop connection of surface water drainage to sewage systems, and are looking to adopt agricultural policy to address issues of agricultural run-off into rivers and the ocean. We also heard how government were interested in the Sewage (Inland Waters) Bill which we and other members of the #EndSewagePollution have supported the Chair of the Environment Audit Committee, Philip Dunne, in drafting.

## Sewage (Inland Waters) Bill

The **#EndSewagePollution Coalition**, led by Surfers Against Sewage, worked closely with the Senior Conservative MP and Chair of the Environmental Audit Committee, Philip Dunne, to produce the Sewage (Inland Waters) Bill and ensure the #EndSewagePollution petition asks were included. The Sewage Bill will make sure water companies stop discharging sewage into rivers, lakes and waterways in England. It also requires companies to introduce plans to progressively reduce their reliance on combined sewer overflows (CSOs) and ensures an increased level of transparency.

We launched a new website platform to connect members of the public with their local Member of Parliament to support the Bill, with over 100 MPs backing our calls by the end of the year.




## Ocean Conservation All-Party Parliamentary Group (APPG)

The Ocean Conservation APPG, for which SAS is the secretariat, has brought together over **200 MPs and participants** who share an interest in marine conservation issues. We helped organise a number of collaborative events, bringing together MPs, scientists, eNGOs, academics, campaigners and other stakeholders to discuss issues including:

- **Water Quality**
- **Plastic Pollution**
- **Ocean Recovery & Climate Change**

In June, to celebrate World Ocean Day, we co-presented the **Ocean Recovery Manifesto** at a joint APPG session organised in collaboration with the **Wildlife & Countryside Link** Coalition, authors of the manifesto. The Ocean Recovery Manifesto suggests six key areas that should be addressed in order to ensure the Ocean is thriving for nature, climate and people and highlight the main actions needed to achieve this.



Here is a summary of the main calls for action:

- A minimum of 30% of our seas fully protected by 2030: Increased Marine Protected Areas will allow marine wildlife to thrive throughout the coastlines, helping marine populations to recover and build resilience to climate change
- The restoration and protection of carbon sinks: Marine carbon sink habitats including saltmarsh and seagrass should be restored to their pre-industrial levels through marine planning. This will help mitigate the impacts of climate change and form natural flood defences
- Sustainable development: Sustainable development that prevents and minimises marine environmental harm by avoiding off-shore development in sensitive areas and encouraging low impact designs
- Sustainable fisheries: Ensure that marine wildlife such as whales, dolphins, seals etc. are not at risk from fishing practices and all fishing quotas are managed at a sustainable level
- The integration of marine, freshwater and terrestrial management: The marine environment needs to be managed as a whole catchment through the adoption of a 'Source to Sea' approach. This will help to minimise pollution run-off and improve bathing water quality
- The reduction of plastic and chemical pollution at source: Plastic production must be reduced and the waste management process regulated, including microplastics and all harmful chemicals must be identified and restricted.

In September the APPG focused again on ocean recovery, seizing the chance to highlight the environmental opportunities as the pandemic eases.

November's meeting focused on plastic pollution, with **160 attendees**, including George Eustice, Secretary of State for Environment, Food and Rural Affairs, who received a number of hard-hitting questions from youth activists including SAS youth Reps.

We have also been engaging with, briefing and connecting with a record number of Members of Parliament as we grow our policy and advocacy work. This has included working in collaboration with MPs on the Sewage (Inland Waters) Bill and the Plastic Pollution Reduction Target amendment for the Environment Bill with MPs and other eNGOs.



02

# TRUSTEES REPORT

# FUTURE ACTIVITY & PLANS 2021

# FUTURE ACTIVITY & PLANS: 2021

2021 will see the world start to emerge from the global pandemic and we believe that Surfers Against Sewage can play a key role in promoting and progressing action on the most pressing ocean and environmental issues of our time. The year welcomes the start of the Ocean Decade and will host major political events including COP15 (Biodiversity Conference) in China in May; the G7 Summit in Cornwall in June and COP26 in Glasgow in September.

There is already an audible chatter of optimism of a post-pandemic world as vaccines are developed and deployed. It's vital that this reaches every part of the world. All countries, rich and poor, must be included, and all people inoculated, for us to truly move beyond Covid-19. The solutions to the pandemic must be inclusive, protecting the diverse, complex and interdependent communities in all continents. I**n society, just as in nature, nothing exists alone**.

"All life is part of a complex relationship in which each is dependent upon the others, taking from, giving to and living with all the rest."
**Jacques Cousteau**

It's important that we use this shared, global experience to shine a beacon of hope for the future of Planet Ocean. A future where we see our blue and green ecosystems restored; a future where we live within finite planetary and resource limits; a future where we finally understand that we rely on complex, wild and abundant nature for humanity to thrive. **And a time when we finally take meaningful action to reverse environmental decline**.

Whilst we may well be living through the darkest time for our environment, and our place within it, this decade is also geared to be one of the brightest for environmental action.

The pandemic has shown that governments, businesses, communities and individuals can change quickly in the face of a crisis. Remember how quickly new laws were drafted, passed, enacted and enforced to control the movement and actions of individuals to prevent the pandemic from spiralling further out of control? Surely new laws can be drafted, passed, enacted and enforced to protect our environment and stop the environmental crisis from spiralling out of control too?

We've seen record levels of government spending, unprecedented changes to how we communicate, new parameters drawn around how we travel, and complete shifts in how we consume.

We now have to learn from these dramatic shifts, so we can **build back better** and **grow back better**.

This will be *the* defining decade for our environment. As we enter the UN Ocean Decade, there is increasingly environmental urgency, thinking and action shared across business, government, communities and individuals. Grassroots activism is converging with innovative business thinking; capital is starting to flow away from fossil fuels and into renewables, sustainability, circularity and Greentech. By design, default or necessity, change has to happen at pace in the coming years.

We will witness and be part of some of the most radical environmental innovation and action ever taken.

## 10 Year Ambitions

We will continue to innovate and invest in our campaigns, community and education projects to deliver our ten-year strategy goals:

- Plastic Pollution: End single-use plastic pollution on UK beaches by 2030.
- Water Quality: End sewage discharges into UK bathing waters by 2030.
- Ocean and Climate: UK to be net-zero by 2030.
- Ocean Recovery: UK Marine Protected Areas (MPAs) highly protected by 2030, covering 30% of UK waters.

## Ocean Activists

We will continue to build and empower a diverse community of active supporters campaigning together as the authentic voice of the ocean. To achieve our objectives, we will continue to drive our campaigns with a range of tactics:

- Deliver a programme of citizen science to change environmental policy and behaviour nationally across society.
- Influence governments and decision makers on laws and policies impacting water quality, plastic pollution, ocean protection and climate change.
- Commission & promote scientific, economic and health evidence, and collaborate with other stakeholders to further our ambitions.
- Urge industry to adopt better standards to protect the ocean.
- Mobilise and equip the biggest and most authentic community of ocean conservation campaigners and volunteers in the UK.
- Step up high impact communications and campaigns to drive action and engagement on ocean protection.

We will continue to take a positive and collaborative approach to our campaigning in 2021 by empowering and uniting supporters to take action. We will ensure that individuals and groups can act with us from the beach front to the front benches of Parliament. Our delivery model creates ocean activists everywhere, and supports a grassroots local approach to the global issues facing our oceans. We will continue to take the big issues where people often feel overwhelmed, and provide steps and actions they can take. We will provide our volunteers and supporters with tangible actions they can take to be a part of this change, from community level actions on single-use plastic to challenging decision makers on climate change in Westminster. Together we will demand a decade of radical and progressive action that will protect the ocean.



## Thriving Ocean, Thriving People

Our theory of change is that long-term systematic change comes from tackling four interlinked areas: community actions, laws, policies and business practices, and this holistic approach to change is reflected in our campaigns and projects.

In 2021 we will:

- Continue to invest in our 4 core campaign pillars of water quality; ocean and climate change; ocean recovery; and plastic pollution.
- Drive significant focus on the Ocean & Climate Emergency in the run up to COP26.
- Promote and support the ocean recovery agenda.
- Collaborate with increasing numbers of stakeholders to deliver our campaigns, community and environmental initiatives.
- Increase our advocacy and policy work through the Ocean Conservation APPG and political engagement.
- Develop our volunteering programmes to enhance the support we provide for individuals and communities, and maximise impact for the ocean and environment, ensuring we can reach, train and mobilise more people.
- Reimagine our beach clean, community and volunteering programmes in line with our ten-year goals.
- Commission research and analysis of our existing projects, campaigns and volunteer efforts to enhance our impact, create publicity and drive policy, legislation and corporate change.
- Focus on diversity and inclusion, and ensuring that we make our campaigns and projects as accessible as possible.
- Empower and promote the voice of young people in tackling the ocean emergency.
- Create and share more data and research from our projects, particularly citizen science, to drive our campaigns and impact.
- Promote our campaigns and projects more effectively externally, to drive awareness through the media.
- Focus on the research, development and innovation of all our campaigns and projects to ensure they remain relevant and impactful.
- Focus on SAS's unique engagement model and organisational approach as we expand.
- Further grow our team of campaigners, policy experts, communicators and project managers to deliver a highly ambitious campaign programme.
- Invest in a communications team and external communications support for campaigns to extend our voice and audience share.
- Invest in and fully redevelop the SAS website and CRM system.
- Further develop the engagement and activities of the Board of Trustees across all activities.

| Campaign | 10 Year Campaign Aim | 2021 Projects | |
|---|---|---|---|
| PLASTIC POLLUTION | **End single-use plastic pollution on UK beaches** | Redevelop our Beach and Community Clean campaign to engage wider audiences with a more ambitious framework and call-to-arms.<br><br>Aim to engage and remobilise 100,000 volunteers across the year.<br><br>Engage individuals through the Plastic Free Communities campaign.<br><br>Collaborate nationally and internationally to deliver action to change policy and legislation to tackle plastic pollution. | Focus our citizen scientists on the Brand Audit and micro-plastic pollution surveys.<br><br>Analyse and assess the impact of the Plastic Free Communities and Plastic Free Schools campaigns.<br><br>Deliver the Plastic Free Awards.<br><br>Deliver action to secure the most progressive Deposit Return Scheme for England.<br><br>Target the Environment Bill to call for Plastic Pollution Reduction Targets. |
| WATER QUALITY | **End sewage discharges into UK bathing waters** | Redevelop the Safer Seas Service to incorporate rivers.<br><br>Continue to provide real-time national water quality information to the public.<br><br>Focus on human health impacts of poor water quality.<br><br>Expand our programme of citizen science to include local water quality testing.<br><br>Publish annual Water Quality Report. | Continue to build and facilitate the #EndSewagePollution coalition.<br><br>Focus political engagement through the Sewage (Inland Waters) Bill<br><br>Challenge water companies over illegal discharges and pollution events.<br><br>Continue to raise the issue of river and coastal sewage, farming and diffuse pollution through the media. |
| CLIMATE CHANGE | **Net-zero by 2030** | Promote the Ocean and Climate Emergency petition in the run up to COP26.<br><br>Build Ocean and Climate Emergency information into our education and wider community actions.<br><br>Support Climate Coalition actions and campaigns. | Plan actions and events at the G7 Summit and COP26 conferences, including the Youth Ocean and Climate Emergency Manifesto delivery.<br><br>Ensure that the Ocean is central to G7 Summit and COP26 events. |
| OCEAN RECOVERY | **30% of the global ocean protected by 2030 and all UK MPAs highly protected** | Engage and mobilise the public around the Highly Protected Marine Areas (HPMA) consultation. | Collaborate with other NGOs and support actions to deliver enforced protections of marine areas. |
| ORGANISATIONAL | **Maintain an impactful, authentic and sustainable charity** | Continue to adapt and respond to the impacts of the COVID-19 pandemic.<br><br>Develop the Ocean Conservation All Party Parliamentary Group as the major collaborative platform for the ocean in Westminster.<br><br>Develop our devolved nations political strategy.<br><br>Develop the Regional Reps network into a chapter programme to enhance impact.<br><br>Build a communications department. Promote our campaigns and projects more effectively externally, to drive awareness through the media.<br><br>Seek long-term support from major funders.<br><br>Continue to develop and enhance governance. | Further develop the engagement and activities of the Board of Trustees across all activities.<br><br>Recruit HR support to manage growth expectations.<br><br>Plan the return to office working and support the team through the process as the UK emerges from the pandemic.<br><br>Focus on the outreach, research and development and innovation of all our campaigns and projects to ensure they remain relevant and impactful.<br><br>Focus on SAS's unique engagement model and organisational approach as we expand.<br><br>Invest in and fully redevelop the SAS website and CRM system |

03

# TRUSTEES REPORT

# FUNDRAISING OVERVIEW

# FUNDRAISING REVIEW

To achieve our ambitious 2030 strategic aims and to maximise our impact we will need to increase our income. We have 10 years left to save our Blue Planet from catastrophic degradation, SAS will play a key role in saving it, but we need the financial resources to do this.

Our existing fundraising is based on a foundation of resilient, sustainable income streams and excellent, honest and open relationships with our supporters.

In order to build on this and grow our income in future years we will:

- Invest and drive growth in sustainable and scalable income streams
- Develop the systems and processes that underpin our fundraising to enable scaling up in future years
- Continue developing our income stream mix to ensure resilience
- Maximise the value of our existing supporter base
- Work to secure financial support from our community and campaigns networks

## Review of 2020

2020 was a challenging year for fundraising across the environment sector with many charities seeing a reduction in income as a result of Covid-19.

We were no exception to this, we raised £1.65 million, approximately 20% below our original income budget, and we also reduced our total expenditure by 30%.

Those income streams most heavily impacted were Corporate Sponsorship of our events and Community and Events fundraising; both income streams reliant on mass participation events and live events that could not take place as a result of Covid-19 restrictions.

Our other income streams continued to perform strongly with some exceeding original income targets for the year. The year highlighted the need for a diverse income mix.

We are very grateful to the People's Postcode Lottery for their continued support through the Postcode Green Trust. We were delighted to have been awarded funding to support the development of our charity as well as new thematic areas of work.

Many of our existing Trust and Foundation supporters increased their support for us during the year, responding to the knowledge that 2020 would be a challenging year, and recognising the importance of continuing to invest in charities working to address the destruction of our planet.

## Fundraising developments & highlights in 2020

Despite the challenges of Covid-19 we made significant progress in developing our fundraising in 2020, some of the highlights below.

- Introduced a new structure to the fundraising department with Mass and Major Giving
- Moved our retail offering to the Teemill platform operated by Rapanui. This move means we can ensure the highest possible sustainability from sourcing to manufacturing and fulfilment
- Increased year on year membership income in 2020
- Created a marketable membership offer to increase the number of new members and the length of time they support our work
- Successfully linked membership with our campaign activity with a lead conversion telemarketing campaign linked to our #EndSewagePollution campaign
- Enhanced our corporate due diligence process to ensure we only work with organisations who share our vision for the environment and whose business practices do not have a negative impact on the environment

## Our approach to fundraising:

We believe in putting our supporters at the heart of our fundraising, treating them with honesty and respect and keeping them regularly informed about the impact their support has enabled us to achieve. We will be led by our supporters about how often and the methods they would like to be contacted by us.

We believe that our fundraising and the partners we work with should be committed to the highest environmental standards and not have business practices that negatively impact the environment. We are registered with the Fundraising Regulator and adhere to the Code of Fundraising Practice.

During the year we used suppliers to support with the following fundraising activity:

- Telemarketing campaign to recruit new regular donors, reactivate lapsed regular donors, increase the average gift of existing regular donors

We commissioned QTS Fundraising to undertake this work for us. QTS is registered with the Fundraising Regulator, Information Commissioner's Office, accredited and members of the Institute of Fundraising, and members of the DMA.

We monitored QTS with weekly reports and catch ups with their team. We are provided with samples of calls that allow us to ensure the highest quality of calling. The QTS team undertake extensive training provided by SAS to ensure they can speak knowledgeably about our work.

## Safeguarding vulnerable people and fundraising

Our safeguarding policy covers the need to protect vulnerable people whilst fundraising. All Surfers Against Sewage staff are made aware of our safeguarding policy as part of their initial induction process and confirm their understanding. We ensure that our contractors have access to and understand this policy as well as assessing their own Safeguarding policies and training.

We will not take a donation if we know, or have good reason to believe, that a person lacks capacity to decide to donate, or is in vulnerable circumstances, which mean they may not be able to make an informed decision.

## Complaints

In 2020 we received no complaints about our fundraising.

We would like to thank everyone who supported Surfers Against Sewage in 2020, our members, donors, corporate partners, community fundraisers, trust and foundation partners and anyone else who supported our work. We can't do what we do without you – so...



04

# TRUSTEES REPORT

# FINANCIAL REVIEW

# FINANCE REVIEW

"As with most organisations, during 2020 we were required to move at pace to completely rewrite and adapt our plans and budgets for the year ahead. We carefully monitored and reforecast our finances throughout this uncertain period, and thanks to the continued generosity of our supporters we were able to maintain financial stability despite the challenging external environment. This will allow us to expand our team, reach and impact as restrictions start to lift in 2021."
**Katy Anstis, Finance Director at SAS.**

## Overview

During the year the Charity raised £1,646,004 from general public, charitable trust and corporate donations and corporate sponsorship to carry out the programmes and projects mentioned in the above report. £1,242,957 was expended during the current year.

As shown in the Statement of Financial Activities, £530,039 of income was restricted for specific projects and the expenditure on those projects was £415,574.

SAS is dependent upon securing unrestricted funding, the major source of this being membership subscriptions. £1,115,965 was raised with no restrictions through fundraising activities, membership and donations. Unrestricted charitable expenditure of £827,383 was used to deliver unrestricted projects.

**Our thanks to all who gave their time and money to SAS during the year.**

## Investment Policy

The investment policy is to hold investments in low risk interest bearing cash deposits, having regard to both the liquidity requirements of the charity and the interest rates available.

## Reserves Policy

The reserves are required to meet the working capital requirements of the charity and to allow continued funding of a project in the event of funding not being immediately available, until further funding can be sourced.

The Trustees aim to hold general reserves, excluding those represented by fixed assets and specific designated funds, sufficient to cover a minimum of 3 to 6 months of operating costs. Income and expenditure streams are forecast through annual budgets and carefully monitored through quarterly reforecasts and monthly management accounts.

Budgeted expenditure for 2021 is £1.8m and we expect our income (excluding gifts in kind) to increase to £1.7m, a partial recovery from the impact of Covid-19. The Trustees believe that the General Reserves of £1,535,789 are within the range required to support continued planned growth of the charity and its activities, whilst ensuring resilience against any continued impacts of the worldwide pandemic.

## Risk Management

The Trustees' have conducted a review of the major risks to which the charitable company is exposed. A risk register has been established to mitigate the risks the charitable company faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charitable company. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

## Key Management Personnel

The charity trustees delegate day-to-day management of the charity to Hugo Tagholm, CEO. The pay and remuneration of the key management personnel is reviewed and agreed by the Trustees' HR Committee as part of the annual appraisal process, in conjunction with the annual organisational budget.

## Related Parties

Please see note 22 to the financial statements for details of related party transactions.

## Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 23rd June 2021 and signed on its behalf by R Walker (Chair).

## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Surfers Against Sewage Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 23rd June 2021 and signed on its behalf by R Walker (Chair).

05

# INDEPENDENT AUDITORS REPORT

# Independent Auditor's Report to the Members of Surfers Against Sewage Limited

**Opinion**

We have audited the financial statements of Surfers Against Sewage Limited (the 'charity') for the year ended 31 December 2020, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of the report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 45), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which the charity operates. The key regulations we identified included registration with the Fundraising Regulator and adherence to the Code of Fundraising Practice, compliance with grant funding conditions and health & safety regulations due to the nature of community events held such as beach cleans. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies Act 2006, Charities Act 2011 and compliance with the Charities Statement of Recommended Practice.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur as part of the audit planning process. We determined that these risks are low considering the fact that the charity operates on a not-for-profit basis and so there would be no motivation for management to influence performance for individual gain.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures included the following:

- We reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- We reviewed board minutes.
- We obtained copies of the Charity's health & safety policies and reviewed these for appropriateness, framed in our understanding of the sector.
- We made enquires of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
- We reviewed a sample of expenditure to ensure it was allocated against the appropriate grant funds.
- We audited the risk of mangement override of controls through testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business.

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud of which there were none.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of the auditor's report.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Michael Scott Bentley**
(Senior Statutory Auditor)
For and on behalf of PKF Francis Clark, Statutory Auditor

Lowin House, Tregolls Road, Truro, Cornwall, TR1 2NA
Date: 8th July 2021

05

# FINANCIAL STATEMENTS

# Statement of Financial Activities for the Year Ended 31 December 2020

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2020 |
|---|---|---|---|---|
| **Income and Endowments from:** | | **£** | **£** | **£** |
| Donations and legacies | 3 | 868,021 | 24,671 | 892,692 |
| Charitable activities | 4 | 194,971 | 505,368 | 700,339 |
| Other trading activities | 5 | 51,971 | - | 51,971 |
| Investment income | | 923 | - | 923 |
| Other income | | 79 | - | 79 |
| **Total income** | | **1,115,965** | **530,039** | **1,646,004** |
| | | | | |
| **Expenditure on:** | | | | |
| Raising funds | | (121,304) | (27,500) | (148,804) |
| Charitable activities | 6 | (706,079) | (388,074) | (1,094,153) |
| **Total expenditure** | | **(827,383)** | **(415,574)** | **(1,242,957)** |
| Net income | | 288,582 | 114,465 | 403,047 |
| **Net movement in funds** | | **288,582** | **114,465** | **403,047** |
| | | | | |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 1,247,207 | 64,465 | 1,311,672 |
| **Total funds carried forward** | 20 | **1,535,789** | **178,930** | **1,714,719** |

# Statement of Financial Activities for the Year Ended 31 December 2020

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2019 |
|---|---|---|---|---|
| **Income and Endowments from:** | | **£** | **£** | **£** |
| Donations and legacies | 3 | 982,435 | 364,700 | 1,347,135 |
| Charitable activities | 4 | 172,919 | 670,935 | 843,854 |
| Other trading activities | 5 | 135,360 | - | 135,360 |
| Investment income | | 2,569 | - | 2,569 |
| Other income | | 227 | - | 227 |
| **Total income** | | **1,293,510** | **1,035,635** | **2,329,145** |
| | | | | |
| **Expenditure on:** | | | | |
| Raising funds | | (143,774) | (27,500) | (171,274) |
| Charitable activities | 6 | (641,560) | (967,509) | (1,609,069) |
| **Total expenditure** | | **(785,334)** | **(995,009)** | **(1,780,343)** |
| Net income | | 508,176 | 40,626 | 548,802 |
| **Net movement in funds** | | **508,176** | **40,626** | **548,802** |
| | | | | |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 739,031 | 23,839 | 762,870 |
| **Total funds carried forward** | 20 | **1,247,207** | **64,465** | **1,311,672** |

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2019 is shown in note 20.

# Surfers Against Sewage Ltd
# (Registration number: 02920815)
# Balance Sheet as at 31 December 2020

| | NOTE | 2020 | 2019 |
|---|---|---|---|
| **Fixed assets** | | **£** | **£** |
| Intangible assets | 11 | 62,125 | 25,648 |
| Tangible assets | 12 | 43,104 | 22,765 |
| | | **105,229** | **48,413** |
| **Current assets** | | | |
| Stocks | 13 | - | 19,119 |
| Debtors | 14 | 40,882 | 36,916 |
| Cash at bank and in hand | | 1,951,756 | 1,540,240 |
| | | **1,992,638** | **1,596,275** |
| **Creditors: Amounts falling due within one year** | 15 | (383,148) | (262,120) |
| **Net current assets** | | **1,609,490** | **1,334,155** |
| **Total assets less current liabilities** | | 1,714,719 | 1,382,568 |
| **Creditors: Amounts falling due after more than one year** | 17 | - | (70,896) |
| **Net assets** | | **1,714,719** | **1,311,672** |
| **Funds of the charity:** | | | |
| Restricted funds | | 178,930 | 64,465 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 1,535,789 | 1,247,207 |
| **Total funds** | 20 | **1,714,719** | **1,311,672** |

The financial statements on pages 50 - 67 were approved by the trustees, and authorised for issue on 23rd June 2021 and signed on their behalf by R Walker (Chair).

# Statement of Cash Flows for the Year Ended 31 December 2020

| | NOTE | 2020 | 2019 |
|---|---|---|---|
| **Cash flows from operating activities** | | **£** | **£** |
| Net cash income | | 403,047 | 548,802 |
| **Adjustments to cash flows from non-cash items** | | | |
| Depreciation | | 18,515 | 15,824 |
| Amortisation | | 22,348 | 13,288 |
| Investment income | | (923) | (2,569) |
| | | **442,987** | **575,345** |
| **Working capital adjustments** | | | |
| Decrease/(increase) in stocks | 13 | 19,119 | (5,895) |
| (Increase)/decrease in debtors | 14 | (3,966) | 18,018 |
| Decrease in creditors | 15 | (21,669) | (2,178) |
| Increase/(decrease) in deferred income | 16 | 71,801 | (211,983) |
| **Net cash flows from operating activities** | | **508,272** | **373,307** |
| **Cash flows from investing activities** | | | |
| Interest receivable and similar income | | 923 | 2,569 |
| Purchase of intangible fixed assets | 11 | (58,825) | (24,510) |
| Purchase of tangible fixed assets | 12 | (39,706) | (3,449) |
| Sale of tangible fixed assets | | 852 | - |
| **Net cash flows from investing activities** | | **(96,756)** | **(25,390)** |
| Net increase in cash and cash equivalents | | 411,516 | 347,917 |
| Cash and cash equivalents at 1 January | | 1,540,240 | 1,192,323 |
| **Cash and cash equivalents at 31 December** | | **1,951,756** | **1,540,240** |

All of the cash flows are derived from continuing operations during the above two periods.

07

# NOTES TO THE FINANCIAL STATEMENTS

# 1. Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The principal place of business is:
Unit 2
Wheal Kitty Workshops
St Agnes
Cornwall
TR5 ORD

# 2. Accounting policies

**Summary of significant accounting policies and key accounting estimates**
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**
The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**
Surfers Against Sewage Limited 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 notes.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. As set out in the Trustees Report, the trustees have considered the impact of the coronavirus pandemic on the charity. Given the strong opening reserves and cash balance of the charity, together with actions taken by the trustees to minimise the impact on reserves, the trustees consider it appropriate to prepare the accounts on a going concern basis.

**Income and endowments**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The only exception to this relates to when the income is incapable of financial measurement such as donated services which are shown as their estimated market value or value to the charity as set out below.

**Donations and legacies**
Donations are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. This includes donated services which have been shown at their estimated market value. Where it has not been possible to estimate market value of donated services, the trustees have estimated the value of the service to the charity.

**Other income**
Merchandise sales, raffle tickets sales, subscriptions from members and other income are recognised when received. Investment income is included when receivable. Grants and sponsorship, including grants for purchase of fixed asssets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

**Expenditure**
Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of partial VAT which cannot recovered. All costs are allocated between the expenditure categories of the Statement of Financial Activity 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.

**Raising funds**
These costs comprise of direct fundraising costs and the purchase of merchandise for resale and any surplus is used by the charity to meet its aims and objectives.

**Charitable activities**
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

**Government grants**
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Taxation**
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Intangible assets**
Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

**Tangible fixed assets**
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Amortisation**
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

| ASSET CLASS | AMORTISATION METHOD AND RATE |
|---|---|
| Website, database and app | 33% straight line on cost |

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| ASSET CLASS | DEPRECIATION METHOD AND RATE |
|---|---|
| Leasehold improvements | Equally over the period of the lease |
| Fixtures, fittings & equipment | 25% straight line on cost |
| Computer Equipment | 33% straight line on cost |
| Vehicles | 25% reducing balance |

**Stock**
Stock is valued at the lower of cost and net realisable value.

**Trade debtors**
Trade debtors are amounts due from customers for merchandise sold, donations agreed or services performed in the ordinary course of business.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

**Foreign exchange**
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date. All differences are taken to the Statement of Financial Activity.

**Fund structure**
Unrestricted funds are general funds receivable or generated that are available for use at the trustees's discretion in furtherance of the objectives of the charity, without further specified purpose.

Designated funds are unrestricted funds that the Trustees have set aside to be used for a particular future project or commitment. The purposes of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors and grant making bodies as to how they must be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

**Hire purchase and finance leases**
Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the retal obligations is charged to the Statement of Financial Activity over the period of the lease and represents a constant proportion of the balance of capital payments outstanding.

Rentals paid uder operating leases are charged to income on a straight line basis over the lease term.

**Financial instruments**
The charitable company only had financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at trasnaction value and subsequently measure at their settlement value.

## 3. Income from donations and legacies

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2020 | TOTAL 2019 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations and legacies; | | | | |
| Donations from corporate | 89,931 | 5,700 | 95,631 | 114,338 |
| Donations from individuals | 220,548 | 11,300 | 231,848 | 307,550 |
| Donations from community | 105,614 | - | 105,614 | 198,578 |
| Membership subscriptions | 406,627 | - | 406,627 | 381,969 |
| Grants, including capital grants; | | | | |
| Government grants | 39,361 | - | 39,361 | - |
| Gifts in kind | 5,940 | 7,671 | 13,611 | 344,700 |
| | **868,021** | **24,671** | **892,692** | **1,347,135** |

## 4. Income from charitable activities

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2020 | TOTAL FUNDS 2019 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Charitable trusts & foundations | 165,701 | 505,368 | 671,069 | 787,854 |
| Corporate partnerships | 29,270 | - | 29,270 | 56,000 |
| | **194,971** | **505,368** | **700,339** | **843,854** |

## 5. Income from trading activities

| | UNRESTRICTED FUNDS | TOTAL 2020 | TOTAL 2019 |
|---|---|---|---|
| | £ | £ | |
| Trading income; | | | |
| Merchandise sales | 51,971 | 51,971 | 120,064 |
| Fundraising events | - | - | 15,296 |
| | **51,971** | **51,971** | **135,360** |

# 6. Expenditure on charitable activities

| | CAMPAIGN & PROJECT DELIVERY | SUPPORT & GOVERNANCE | SUPPORT STAFF | TOTAL 2020 | TOTAL 2019 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Education | 137,915 | 40,213 | 81,944 | 260,072 | 328,812 |
| Community | 124,953 | 36,434 | 74,242 | 235,629 | 635,090 |
| Community - Plastic Free Communities | 90,152 | 26,287 | 53,565 | 170,004 | 405,348 |
| Advocacy and Campaigns | 227,204 | 66,248 | 134,996 | 428,448 | 239,819 |
| | **580,224** | **169,182** | **344,747** | **1,094,153** | **1,609,069** |

£706,079 (2019 - £641,560) of the above expenditure was attributable to unrestricted funds and £388,074 (2019 - £967,509) to restricted funds.

Included in the expenditure analysed above are governance costs of £14,758 (2019 - £21,450) which relate directly to charitable activities. See note 7 for further details.

# 7. Analysis of governance and support costs

| GOVERNANCE COSTS | UNRESTRICTED FUNDS | TOTAL 2020 | TOTAL 2019 |
|---|---|---|---|
| | £ | £ | £ |
| **Audit fees** | | | |
| Audit of the financial statements | 8,413 | 8,413 | 8,700 |
| Other fees paid to auditors | 1,600 | 1,600 | 900 |
| Legal fees | 850 | 850 | 1,010 |
| Other governance costs | 3,895 | 3,895 | 10,840 |
| | **14,758** | **14,758** | **21,450** |

## 8. Net incoming/outgoing resources

| | 2020 | 2019 |
|---|---|---|
| Net incoming resources for the year include: | £ | £ |
| Audit fees | 8,400 | 8,700 |
| Other non-audit services | 1,600 | 900 |
| Depreciation of fixed assets | 18,515 | 15,824 |
| Amortisation | 22,348 | 13,288 |

## 9. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Trustee expenses were borne by the Charity on behalf of 1 Trustee (2019:0) in the year and totalled £150 (2019: £nil). The expenses were mainly for travel and training, and were paid via a staff credit card.

## 10. Staff costs

| | 2020 | 2019 |
|---|---|---|
| Staff costs during the year were: | £ | £ |
| Wages and salaries | 608,449 | 519,522 |
| Social security costs | 53,203 | 44,285 |
| Pension costs | 13,650 | 11,634 |
| Settlement payments | 2,535 | 18,269 |
| Other staff costs | 8,505 | 16,789 |
| Freelance staff | 14,034 | 41,442 |
| | **700,376** | **651,941** |

The obligation in connection to the settlement payment was fulfilled within the year ending 31st December 2020.

| | 2020 | 2019 |
|---|---|---|
| The monthly average number of persons employed by the charity during the year was as follows: | No. | No. |
| Average monthly headcount | 20 | 21 |

| | 2020 | 2019 |
|---|---|---|
| The number of employees whose emoluments fell within the following bands was: | No. | No. |
| £60,001 - £70,000 | 1 | 1 |

The total costs of employment of the key management personnel of the charity, being the Chief Executive Officer were £80,477 (2019 - £78,311).

# 11. Intangible fixed assets

| | WEBSITE, DATABASE AND APP | TOTAL |
|---|---|---|
| **Cost** | **£** | **£** |
| At 1 January 2020 | 49,946 | 49,946 |
| Additions | 58,825 | 58,825 |
| **At 31 December 2020** | **108,771** | **108,771** |
| | | |
| **Amortisation** | | |
| At 1 January 2020 | 24,298 | 24,298 |
| Charge for the year | 22,348 | 22,348 |
| **At 31 December 2020** | **46,646** | **46,646** |
| | | |
| **Net book value** | | |
| **At 31 December 2020** | **62,125** | **62,125** |
| **At 31 December 2019** | **25,648** | **25,648** |

# 12. Tangible fixed assets

| | LEASEHOLD IMPROVEMENTS | FIXTURES, FITTINGS AND EQUIPMENT | MOTOR VEHICLES | TOTAL |
|---|---|---|---|---|
| **Cost** | **£** | **£** | **£** | **£** |
| At 1 January 2020 | 1,833 | 89,868 | 13,912 | 105,613 |
| Additions | 21,933 | 17,773 | - | 39,706 |
| Disposals | - | (38,662) | - | (38,662) |
| **At 31 December 2020** | **23,766** | **68,979** | **13,912** | **106,657** |
| | | | | |
| **Depreciation** | | | | |
| At 1 January 2020 | 810 | 70,448 | 11,590 | 82,848 |
| Charge for the year | 2,741 | 15,194 | 580 | 18,515 |
| Eliminated on disposals | - | (37,810) | - | (37,810) |
| **At 31 December 2020** | **3,551** | **47,832** | **12,170** | **63,553** |
| | | | | |
| **Net book value** | | | | |
| **At 31 December 2020** | **20,215** | **21,147** | **1,742** | **43,104** |
| **At 31 December 2019** | **1,023** | **19,420** | **2,322** | **22,765** |

Included within the net book value of land and buildings above is £Nil (2019 - £Nil) in respect of freehold land and buildings and £20,215 (2019 - £1,023) in respect of leaseholds.

## 13. Stocks

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| **Stocks** | **-** | **19,119** |

## 14. Debtors

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Trade debtors | 20,312 | 12,055 |
| Prepayments | 10,941 | 6,055 |
| Accrued income | 9,629 | 18,806 |
| | **40,882** | **36,916** |

## 15. Creditors: amounts falling due within one year

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Trade creditors | 6,424 | 20,281 |
| VAT Liability | 5,430 | 9,487 |
| Other creditors | 3,282 | 5,768 |
| Accruals | 17,316 | 18,585 |
| Deferred income | 350,696 | 207,999 |
| | **383,148** | **262,120** |

# 16. Deferred Income

Deferred income comprises grant monies received for charitable activities beginning after 31st December 2020.

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Deferred income at 1 January 2020 | 278,895 | 490,878 |
| Resources deferred in the period | 353,225 | 143,486 |
| Amounts released from previous periods | (281,424) | (355,469) |
| **Deferred income at year end** | **350,696** | **278,895** |

| | 2020 | 2019 |
|---|---|---|
| Deferred Income (by Grant): | £ | £ |
| People's Postcode Lottery Grant | 250,000 | 100,000 |
| Garfield Weston Grant | - | 30,000 |
| Moondance Grant | 70,896 | 70,340 |
| Flotilla | 6,675 | - |
| Knight Frank | 10,000 | - |
| Daniell Trust | 4,000 | 3,000 |
| King of Shaves | - | 3,333 |
| Parley | 9,125 | - |
| Online sales not dispatched | - | 1,326 |
| **Total amounts due within 1 year** | **350,696** | **207,999** |
| Moondance Grant | - | 70,896 |
| **Total amounts due within 2-5 years** | **-** | **70,896** |
| **Total Deferred Income** | **350,696** | **278,895** |

# 17. Creditors: amounts falling due after one year

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| **Deferred income** | **-** | **70,896** |

# 18. Other financial commitments

**Operating leases**

At the year end the company had total commitments under non-cancellable operating leases of £8,377 (2019 - £3,735).

# 19. Contingent assets

In 2019 the charity was given a piece of art in relation to the Royal Wedding. In 2020 the charity received two unique surfboards. It is not possible to place a reliable value on either of the items and therefore it will be recognised when it is sold at auction in due course.

## 20. Funds

| | BALANCE AT 1 JANUARY 2020 | INCOMING RESOURCES | RESOURCES EXPENDED | BALANCE AT 31 DECEMBER 2020 |
|---|---|---|---|---|
| **Unrestricted funds** | **£** | **£** | **£** | **£** |
| ***General*** | | | | |
| General Reserves | 1,247,207 | 1,115,965 | (827,383) | 1,535,789 |
| **Total unrestricted funds** | **1,247,207** | **1,115,965** | **(827,383)** | **1,535,789** |
| | | | | |
| **Restricted funds** | | | | |
| Plastic Free Schools | 17,600 | 149,180 | (95,456) | 71,324 |
| Ocean School | - | 3,640 | (3,640) | - |
| Beach Clean Series | - | 53,891 | (43,391) | 10,500 |
| Plastic Free Communities | 25,500 | 76,225 | (70,760) | 30,965 |
| Plastic Free Awards | - | 32,732 | (12,691) | 20,041 |
| Reps Programme | - | 90,355 | (71,561) | 18,794 |
| Ocean & Climate | - | 3,814 | (3,814) | - |
| Water Quality | 19,745 | 30,202 | (22,641) | 27,306 |
| APPG | 1,620 | 20,000 | (21,620) | - |
| Development | - | 20,000 | (20,000) | - |
| Communications | - | 22,500 | (22,500) | - |
| Fundraising | - | 27,500 | (27,500) | - |
| **Total restricted funds** | **64,465** | **530,039** | **(415,574)** | **178,930** |
| **Total funds** | **1,311,672** | **1,646,004** | **(1,242,957)** | **1,714,719** |

## 20. Funds (continued)

| | BALANCE AT 1 JANUARY 2019 | INCOMING RESOURCES | RESOURCES EXPENDED | BALANCE AT 31 DECEMBER 2019 |
|---|---|---|---|---|
| **Unrestricted funds** | **£** | **£** | **£** | **£** |
| ***General*** | | | | |
| General Reserves | 739,031 | 1,293,510 | (785,334) | 1,247,207 |
| **Total unrestricted funds** | 739,031 | 1,293,510 | (785,334) | 1,247,207 |
| | | | | |
| **Restricted funds** | | | | |
| Plastic Free Schools | - | 116,045 | (98,445) | 17,600 |
| Ocean School | - | 17,450 | (17,450) | - |
| School Beach Clean Boxes | - | 16,000 | (16,000) | - |
| Beach Clean Series | - | 88,049 | (88,049) | - |
| Plastic Free Communities | - | 93,380 | (67,880) | 25,500 |
| Plastic Free Awards | - | 57,974 | (57,974) | - |
| Cold Water Islands | 16,620 | 21,503 | (38,123) | - |
| Events | - | 207,617 | (207,617) | - |
| Reps Programme | 7,219 | 128,417 | (135,636) | - |
| Water Quality | - | 25,000 | (5,255) | 19,745 |
| APPG | - | 38,099 | (36,479) | 1,620 |
| Surf Activists | - | 7,500 | (7,500) | - |
| Development | - | 20,000 | (20,000) | - |
| Communications | - | 81,401 | (81,401) | - |
| Fundraising | - | 27,500 | (27,500) | - |
| Generation Sea | - | 89,700 | (89,700) | - |
| **Total restricted funds** | **23,839** | **1,035,635** | **(995,009)** | **64,465** |
| **Total funds** | **762,870** | **2,329,145** | **(1,780,343)** | **1,311,672** |

# 20. Funds (continued)

## Funds in 2020

The specific purposes for which the funds are to be applied are as follows:

**Plastic Free Schools** - focuses on tackling society's over reliance on single-use plastic, encouraging students up to the age of 16 to take direct positive action to reduce their school's single-use plastic footprint. The programme invites schools and students to join the Single-Use Plastic Resistance movement, encouraging the rejection of single-use plastic bottles, straws, cutlery and other easy to eliminate items and advocating more recycling, and other systems (such as Deposit Return Systems) to protect our environment from the growing tide of plastic pollution. We engage students with creating solutions, campaigning to call for systems change and challenging established thinking to trap plastic in the recycling economy rather than the environment, or remove it completely.

**Ocean School** - is an immersive hands-on education programme designed by SAS to raise student's awareness of the plastic pollution problem in the places they love, and ask for their help to protect it. Ocean School provides students with the opportunity to explore, investigate and respond to the marine environment empowering them to embrace the vital part they play in protecting the places they love.

**Beach Clean Series** - are made up of the Big Spring Beach Clean, Autumn Beach Clean Series & #Minibeachcleans. Together they are the cornerstone of our beach clean programmes and thanks to our incredible network of volunteers they have developed them into the biggest beach clean programme in Europe.

**Plastic Free Communities** - is the UK's first and biggest grass-roots network aimed at eliminating the use of avoidable single-use plastics. We are doing this through direct community action aimed at reducing the availability of single-use plastics at source - in our homes, schools, businesses and highstreets. From the single objective of getting individuals and communities to reduce their consumption of single-use plastic items, we have developed a socially engaged project capable of accomplishing two distinct tasks: getting people to rethink their own use of avoidable plastics, and encouraging people to unite to tackle the problem collectively.

**Plastic Free Awards** - we held our inauguaral Plastic Free Awards event, bringing together over 200 people for a prestigious night of recognition and celebration of the remarkable campaigners, entrepreneurs, community leaders, volunteers, youth activists and influencers leading the fight against plastic pollution from the beach front to the front benches of Parliament.

**Reps Programme** - Our Regional Representatives take a holistic approach to the protection of their local area, working with the community they organise beach cleans, deliver environmental education talks in schools, colleges and to community groups and liaise with local politicians to ensure SAS is represented politically in their area. SAS invests significantly in the training equipping and management of the Regional Representatives.

**Water Quality (previously Safer Seas in prior period accounts)** - We have developed the Safer Seas Service, an award-winning mobile app providing free, real-time water quality information to the public. It allows surfers, swimmers and other water users to find beaches with the best water quality, and to avoid pollution and associated health risks. One of our 10 year campaign aims is to end sewage discharges into UK bathing waters by 2030, and to support this we produced our annual Water Quality Report, and ran our #EndSewagePollution petition.

**Our All Party Parliamentary Group** - is the only marine conservation focused group in Westminster and involves over 21 MPs. It provides SAS with an essential platform to raise serious environmental concerns and marine conservation campaigns directly with politicians and senior civil servants. It also seeks cross-sectorial solutions to protect our coastal environment from Maine litter, water pollution, habitat destruction and more.

**Ocean and Climate** - is one of our 4 campaign pillars, with the goal that the UK is net-zero by 2030. In 2020 we researched and wrote our Ocean and Climate Report, focusing on the impact of the climate emergency on the ocean; how this will affect human interaction with the ocean; and the solution the Ocean offers to mitigating climate change.

**Development** - the main role of the chief executive is to develop and maintain new relationships, and to network across a range of influential stakeholders to increase support for the charity mission, impact and profile. This includes managing diverse relationships and engagements across a range of sectors including politics, the media, academia, business, charity and the international community. The development work of the chief executive provides opportunities for all functions of the charity. This work is often conducted remotely through events, giving speeches, meetings, lunches, conferences, interviews, broadcast media opportunities and other platforms where

# 20. Funds (continued)

there is the opportunity to promote the work and impact of Surfers Against Sewage, and foster beneficial relationships.
**Fundraising** - In 2019 we ran a Face to Face recruitment Campaign from May to September, recruiting over 500 new members over many varied locations, including large-scale music festivals, sports events, community event and beaches across Cornwall and North Devon. In 2020 we adapted our fundraising strategy and ran a telephone recruitment campaign from June to December, recruiting over 600 new members.

**Communication** - we are committed to further enhancing and growing our communication expertise and capacity, to cover marketing public relations, the media, social and digital platforms, and refining our brand consistency, messaging and presentation.

## Other Funds in 2019

**School and Community Beach Clean Boxes** - We committed to expand the Beach Clean Box project to create 50 new schools and community partnerships. These communities covering schools, local community groups and small businesses, will increase the grassroots volunteer engagement, education and impact for beaches around the UK.

**Cold Water Islands** - we launched a new pilot project, Cold Water Islands, to empower island communities to track, trace and tackle marine plastic pollution through innovative, community-based solutions. This new project targeted small cold water islands across the UK, to explore plastic pollution pathways and promote community-based solutions to demonstrate how these microcosms can provide a template for global action towards a plastic-free future.

**Events** - through our network of volunteers and the core SAS team we attend festivals throughout the UK to talk to individuals about our work and how they can engage with it.

**Surf Activists** - we created the Surf Activist website, an online resource that gives local communities the tools and knowledge to protect their local coastal areas from environmental threats.

**Generation Sea** - we founded and launched the #GenerationSea campaign, a new movement for the ocean, expanding our scope and remit on climate change, water quality, marine protected areas and plastics. As part of the campaign, we released The Creature Film, which became our most successful ever.

# 21. Analysis of net assets between funds

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT 31 DECEMBER 2020 |
|---|---|---|---|
| | £ | £ | £ |
| Intangible fixed assets | 18,514 | 43,611 | 62,125 |
| Tangible fixed assets | 43,104 | - | 43,104 |
| Current assets | 1,506,623 | 486,015 | 1,992,638 |
| Current liabilities | (32,452) | (350,696) | (383,148) |
| **Total net assets** | **1,535,789** | **178,930** | **1,714,719** |

| | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT 31 DECEMBER 2019 |
|---|---|---|---|
| | £ | £ | £ |
| Intangible fixed assets | 5,904 | 19,744 | 25,648 |
| Tangible fixed assets | 22,765 | - | 22,765 |
| Current assets | 1,272,659 | 323,616 | 1,596,275 |
| Current liabilities | (54,121) | (207,999) | (262,120) |
| Creditors over 1 year | - | (70,896) | (70,896) |
| **Total net assets** | **1,247,207** | **64,465** | **1,311,672** |

# 22. Related party transactions

During the year the charity made the following related party transactions:

**Iceland Charitable Foundation** – *(R Walker, a trustee is the joint managing director of Iceland Foods Group)*
The foundation donated £71,122 (2019: £88,878) in the year for various campaigns. At the balance sheet date the amount due to/from Iceland Charitable Foundation was £Nil (2019 - £3,500).

**QTS Limited** – *(B Suffell a trustee, is the managing director and shareholder of Quality Telephone Services Limited)*
The company provided a telephone membership campaign for the charity at a cost of £45,100 (2019: £4,715). At the balance sheet date the amount due to Quality Telephone Services Limited was £1,073 (2019 - £Nil).

**Hubbox Limited** – *(C Hugo, a trustee is a director of Hubbox Limited)*
Hubbox Limited were part of the 250 Club and paid £250 in membership in 2019 (2020: £nil). The charity used the restaurant on various occasions in 2019 with total purchases of £704. No purchases occurred this year. At the balance sheet date the amount due to/from Hubbox Limited was £Nil (2019 - £Nil).

**M&C Saatchi PT Limited** – *(C Hides, a trustee is the managing director of M&C Saatchi PT Ltd)*
The company provided donated advertising services to the charity. The total value of these donated services is £Nil (2019: £55,000) and this has been included in the financial statements. At the balance sheet date the amount due to/from M&C Saatchi PT Limited was £Nil (2019 - £Nil).

**Turning the Tide on Plastic** – *(L Siegle, a trustee is the author of Turning the Tide on Plastic)*
In the prior year, 138 copies of the book were purchased by the charity in the year for the Reps programme and an expense of £Nil (2019: £396) has been included in the accounts. At the balance sheet date the amount due to/from Turning the Tide on Plastic was £Nil (2019 - £Nil).

**Little Turtle Turns the Tide** – *(L Davies, a trustee is the author of Little Turtle Turns the Tide)*
In the year 30 copies of Little Turtle Turns the Tide were purchased for resale and an expense of £120 (2019: £Nil) has been included in the accounts. At the balance sheet date the amount due to/from Little Turtle Turns the Tide was £Nil (2019 - £Nil).

08

# ACKNOWLEDGEMENTS

**Surfers Against Sewage would like to thank all of our members, voluteers, supporters and fundraisers for their ongoing support in making our campaigns and projects to protect the UK's marine environment. We'd also like to thank the following companies, organisations, foundations and individuals for their support in 2020.**

TRUSTS & FOUNDATIONS

People's Postcode Lottery, Postcode Green Trust
Esmee Fairbairn Foundation
Iceland Food Charitable Foundation
Flotilla Foundation
Garfield Weston Foundation
Hydro Flask's Parks For All Programme
Boardmasters Foundation
Moondance Foundation
Patagonia, Changing Tides Foundation
The UPS Foundation
SIMA Environmental Fund
Gerefa Charitable Trust
Balmain Environment Conservation Trust
Belvedere Trust
Chapman Charitable Trust
Cobb Charity
Craignish Trust
Four Burrows Solar Farm
James T Howat Charitable Trust
Langdale Trust
Lochlands Trust
M J Camp Charitable Foundation
Maurits Mulder Canter Charitable Trust
RG Hills Charitable Trust
RSM UK Foundation
Schroder Charity Trust
The 29th May 1961 Charity
The Albert Van Den Bergh Charitable Trust
The Broad Cairn Foundation
The Carpenter Charitable Trust
The Charlotte Bonham Carter Charitable Trust
The Christine Hall Trust
The Daniell Trust
The D'Oyly Carte Charitable Trust
The EQ Foundation
The Ernest Kleinwort Charitable Trust
The Ettrick Charitable Trust
The G C Gibson Charitable Trust
The Gunter Charitable Trust
The Henhurst Charitable Trust
The Henry C. Hoare Charitable Trust
The Holbeche Corfield Charitable Settlement
The John Coates Charitable Trust
The Joseph Strong Frazer Trust
The Lalonde Trust
The Leach Fourteenth Trust
The Limbourne Trust
The Linley Shaw Foundation
The Millichope Foundation
The N Smith Charitable Settlement
The Norman Family Charitable Trust
The Odyssey Group Foundation
The Paton Charitable Trust
The Percy Hedley 1990 Charitable Trust
The S and D Lloyd Charity
The Sir Robert Gooch Charitable Trust
The Sirrom Charitable Trust
The Stonewall Park Charitable Trust
The Swire Charitable Trust
The Taurus Foundation
The Tayfield Foundation
The Tomoro Foundation
The Vandervell Foundation
The Warwick Trust
The Windfall Foundation
The G C Gibson Charitable Trust
Unsigned Trust
Whitaker Charitable Trust
Williams Trade Supplies

COMPANIES & INDIVIDUALS

All of our amazing 250 Club supporters
Turnstyle Designs
Orangutan Books
Knight Frank
Sharps Brewery - Keynvor
The Met Office
Little Goat Gruff
Vision Nine
SunGod
Lean Practice Ltd
PB Change Management Limited
Firewire
60Sticks
Finisterre
Taylor Wessing
Hydroflask
Patagonia
Ecobooth
Stephens Scown LLP
British Canoeing
Bedruthan Hotel & Spa
Nalu Beads
Brewers Decorator Centres
Vanilla Catering & Events
Ecotricity
Transferwise Ltd
Little Earth Baby
The Cornish Bakery
Ecoffeecup
Club Kokomo
Enzyme Communications
Finecast
Ocean Film Festival
Bio Nutrition Health Products Ltd
Water Skills Academy Ltd
James Ellis Stevens Ltd
G M Wilson Solicitors

**Surfers Against Sewage**
Unit 2, Wheal Kitty Workshops,
St. Agnes, TR5 0RD

Email: info@sas.org.uk
Telephone: 01872 553001

www.sas.org.uk
www.facebook.com/SurfersAgainstSewage
www.instagram.com/surfersagainstsewage
Twitter - @sascampaigns

