

2023 ANNUAL REPORT & ACCOUNTS



Surfers Against Sewage
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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

89,909^{KG}

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.



1.4
MILLION
STUDENTS

inspired by our Plastic
Free Schools campaign.

3,746

SCHOOLS ARE NOW
SIGNED UP TO

PLASTIC FREE
SCHOOLS

SURFERS AGAINST SEWAGE



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.



ENFORCE THE LAW

We have the regulations and laws we need to End Sewage Pollution. Now we must enforce them.



STOP POLLUTION FOR PROFIT

Water companies' first responsibility must be to the environment, not their shareholders and executives.



PRIORITISE HIGH RISK POLLUTION

Take immediate targeted action to tackle the highest risk pollution events.



EMPOWER A NATURE LED APPROACH

Harness the power of nature to End Sewage Pollution.



REVEAL THE TRUTH

Deliver UK wide transparency about sewage pollution.



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.

**THIS YEAR IS
A GENERATIONAL
OPPORTUNITY TO:**

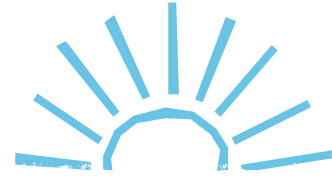


Activism lies at the core of our advocacy, driving our campaigns forward from the beachfront to the front benches. In 2024, we will mobilise more and more communities through our flagship plastic and sewage community campaigns, delivering direct impact and fueling our national-level campaigns with data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

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.

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.

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.

PLASTIC POLLUTION

End single-use plastic pollution on UK beaches

- Focus on achieving change through the implementation of the Deposit Return Scheme and Extended Producer Responsibility.
- Engage Ocean Activists and remove plastic pollution through an expanding and increasingly diverse Million Mile Clean Programme.
- Delivering a Plastic Free Community Day – celebrating community action on plastic and delivering a united call for change.
- Deliver a Plastics Report that turns the data from our Million Mile Clean into campaign impact.
- Boosting Plastic Free Communities – engaging existing communities to achieve accreditation.
- Expanding the Plastic Free Schools campaign.
- 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 influencing decision makers – both industry and government – in an important year to bake in positive change in water quality.
- Engage and work with communities and supporters, through a series of campaign and community actions.
- Provide support for local communities seeking Inland Bathing Water designations through Protecting Wild Waters.
- Develop and deploy a long-term strategy for the Safer Seas and Rivers Service, ensuring it is fit for the future.
- Expand our citizen science water quality programme.
- Produce a new Water Quality Report in the autumn.
- Focus on media and PR to continue the pressure to change, and to maintain our leadership position on the issue.
- Maintain the #EndSewagePollution coalition.

OCEAN & CLIMATE EMERGENCY OCEAN RECOVERY

Net-zero by 2030

30% of the global ocean protected by 2030 and all UK MPAs highly protected

- Collaborate on the 'Seagrass vs Water Quality' report – linking local water quality issues with habitat destruction and climate.
- Mobilise Ocean Activists at key events and rallies around ocean and climate issues.
- Deliver SAS Net Zero plans, including solar at SAS HQ.
- Collaborate with other NGOs and support actions to deliver ocean recovery (such as Ocean Alliance Against Offshore Drilling).

ORGANISATIONAL

Maintain an impactful, authentic and sustainable charity

- 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.
- 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.
- Invest in Systems: Become more efficient and effective, with systems (website, CRM and digital) that maximise the creation and conversion of Ocean Activists.
- 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.
- Ensure Strong Financial Management: Maintain proportionate reserves, providing confidence to continue to invest in delivery and capacity.
- 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.
- 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.

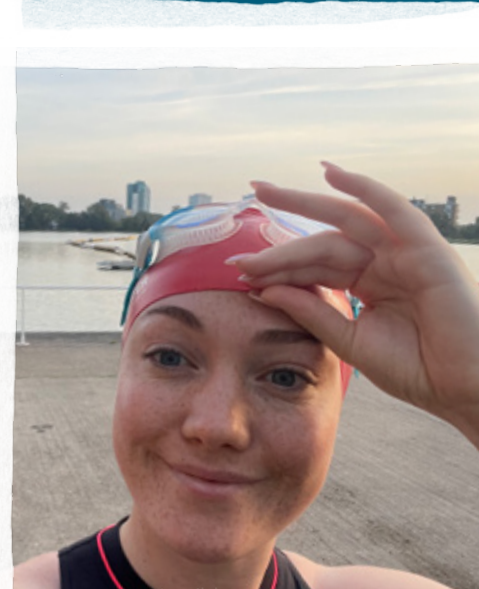
Highlights include:

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 –

THANK YOU!





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:

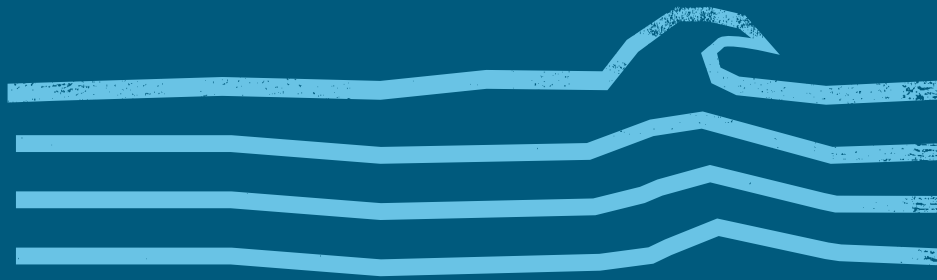
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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.

Independent Auditor's 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
- 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.

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



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.

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



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.

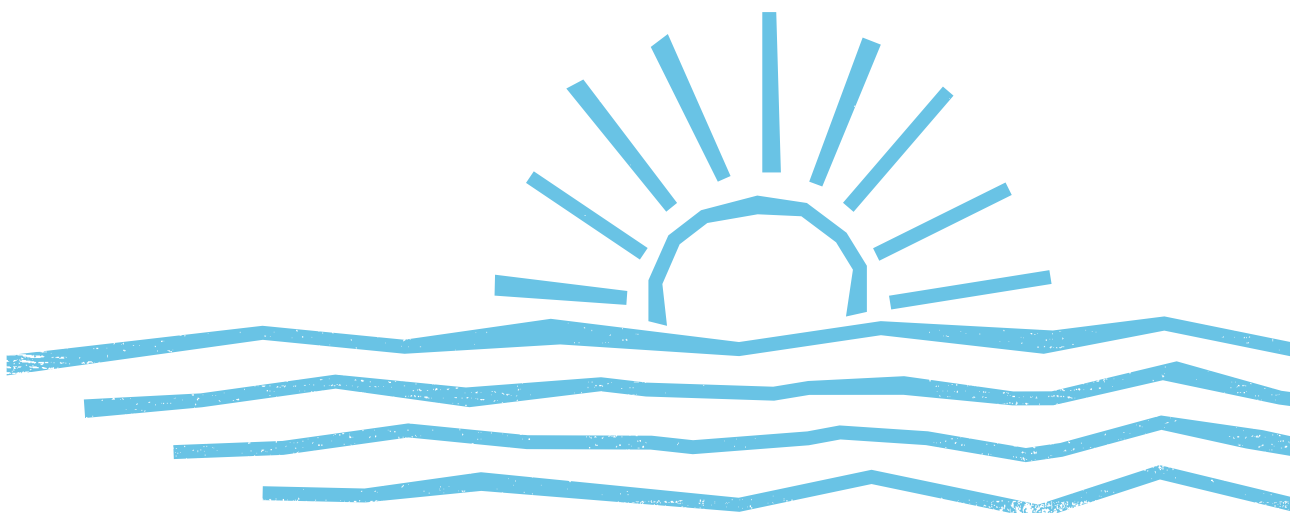
Use of our report

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

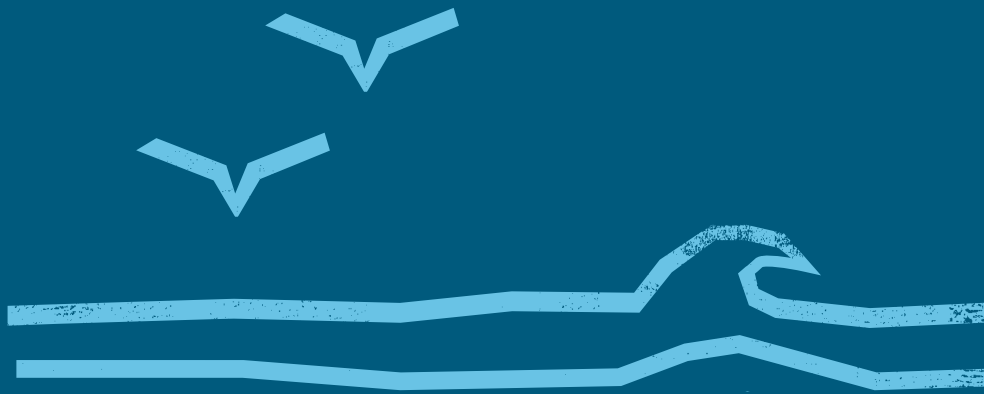


(Including Income and Expenditure Account and Statement of
Total Recognised Gains and Losses)

	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

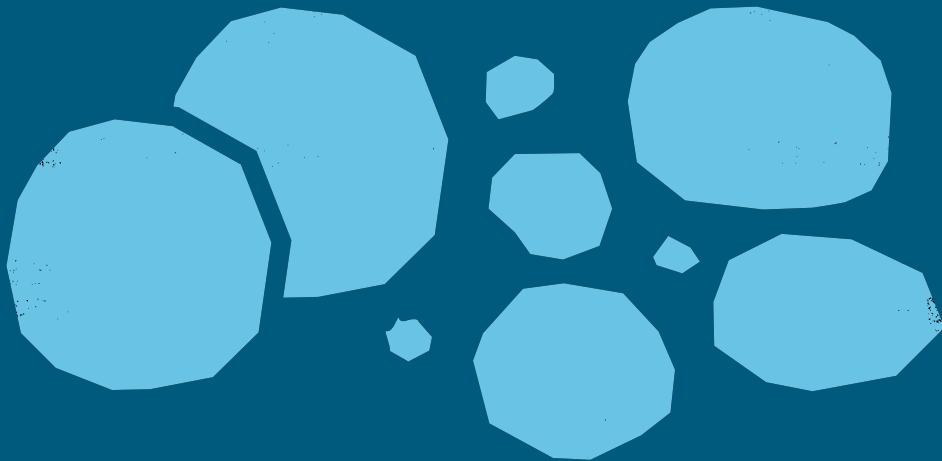
The financial statements on pages 48 to 68 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
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 be 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.

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



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.

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



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

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



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

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



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 >

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



	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

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



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

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



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

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



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 >

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



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 >

Notes to the Financial Statements for the Year Ended 31 December 2022



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.

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



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).



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

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Our Ocean Network supporters
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