

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the Year Ended 31 December 2024





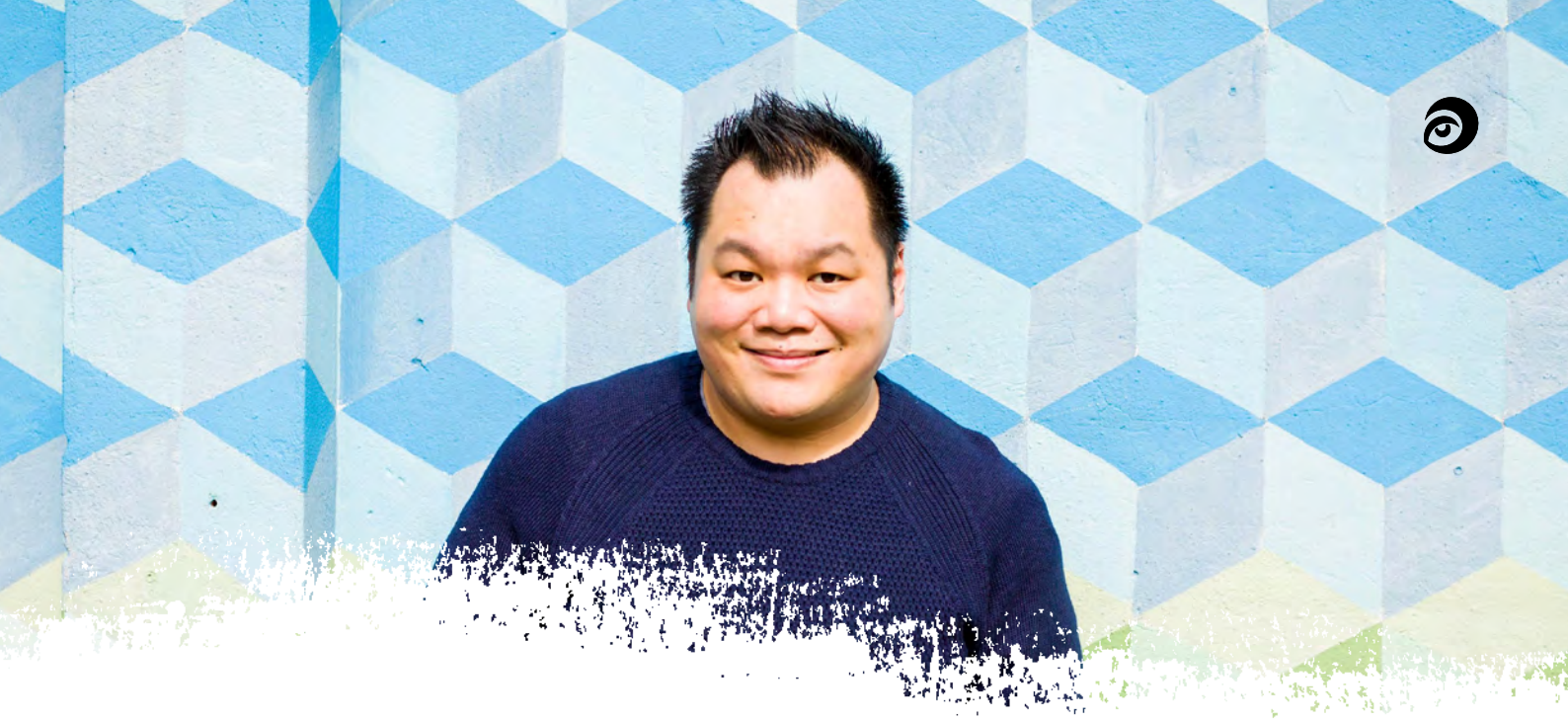
CONTENTS

- 04 Trustees' Report
- 41 Statement of Trustees' Responsibilities
- 43 Independent Auditor's Report
- 49 Statement of Financial Activities
- 52 Balance Sheet
- 54 Statement of Cash Flows
- 56 Notes to the Financial Statements





TRUSTEES' REPORT 2024 OVERVIEW



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

FOREWORD BY THE CHAIR

A remarkable year

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

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

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



Building resilience within SAS' trusteeship

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

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

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

What's next?

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

Jon Khoo, Chair of Surfers Against Sewage



2024 IN NUMBERS



THE #ENDSEWAGEPOLLUTION CAMPAIGN



2024 IN NUMBERS



OUR FIGHT AGAINST PLASTIC POLLUTION



19,200
STUDENTS

joined the Pupil Power
Assembly online



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





INTRODUCTION

OBJECTS AND AIMS

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

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

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

The charity's objects are:

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

To achieve our aims SAS:

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



PUBLIC BENEFIT

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

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





WATER QUALITY

- TACKLING SEWAGE POLLUTION

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

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

PADDLE OUT PROTESTS

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

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

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





THE #ENDSEWAGEPOLLUTION ELECTION CAMPAIGN

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

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

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

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

POST-ELECTION ADVOCACY AND ACTION

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

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



THE MARCH FOR CLEAN WATER

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

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



#BANTHEBAILOUTS PETITION

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



LOCAL COLLABORATIVE ACTIVISM

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

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

PROTECTING WILD WATERS & DRIVING BATHING WATER REFORM

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





CITIZEN SCIENCE EXPOSING WATER POLLUTION

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

THE RIPPLE EFFECT REPORT: A WAKE-UP CALL

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

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

Perhaps most alarmingly, our citizen science results exposed a huge discrepancy between official Environment Agency (EA) ratings and real-world conditions.

In one case, The EA rating classified a beach as 'excellent,' while our community data collected over 16 weeks showed it as 'poor.' This proves the public is being misled about the safety of their waters.



TURNING CHALLENGES INTO LASTING CHANGE

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

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

SAFER SEAS & RIVERS SERVICE (SSRS) APP

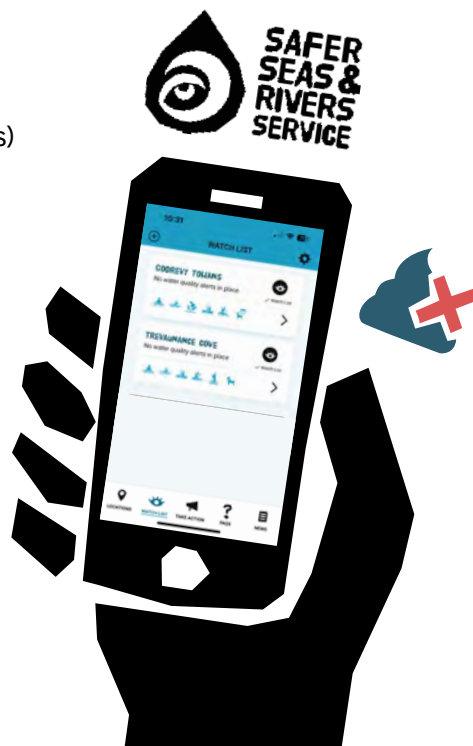
The SSRS app remained central to our fight for cleaner waters, protecting users from sewage-related illness, holding water companies to account, and driving systemic change. As the UK's only real-time national water quality service, it covers over 650 locations and was used by nearly 390,000 people in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

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

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

SSRS in 2024:

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





TACKLING PLASTIC POLLUTION

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

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

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



MILLION MILE CLEAN

People Powered Action Against Plastic Pollution

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

Expanding Impact Through Collaboration

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

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

Extraordinary Efforts, Local and Remote

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

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

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

Key stats in 2024:

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





PLASTIC FREE SCHOOLS

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

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

Driving Action in 2024

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

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

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

Record-Breaking Engagement

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

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

Key stats in 2024:

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



PLASTIC FREE COMMUNITIES

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

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

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

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

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

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

Key Stats in 2024:

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



OCEAN ACTIVISTS EVERYWHERE

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

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

REGIONAL REPS

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

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

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

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

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

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



OCEAN SCHOOL

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

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

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

BUILDING BELONGING

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

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

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



COMMUNICATIONS

The Communications team at Surfers Against Sewage ensures our mission is heard loud and clear, inspiring communities to take action to protect our blue spaces. Raising awareness about the state of our waterways is crucial to keeping sewage and plastic pollution at the forefront of public concern across the UK.

In 2024, we made sewage pollution a front-page issue and a key talking point in the general election. Those in power were listening, and we made sure our message was impossible to ignore.

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

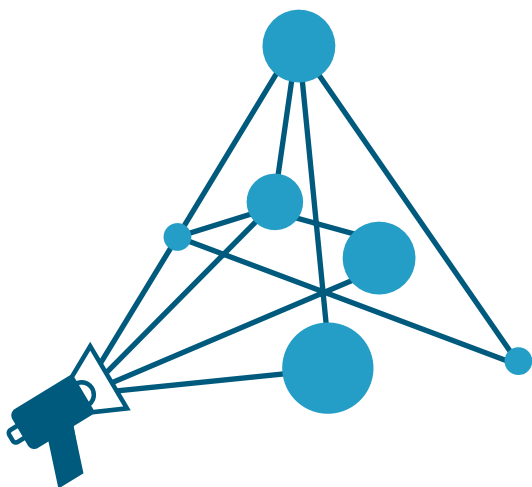
We also played a key role in gathering data for Joe Lycett's TV investigation into sewage pollution, with our Science Officer appearing as an expert in 'Joe Lycett vs Sewage', which aired on Channel 4 in February 2024.

Key Stats:

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

Social Media Followers:

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



449,000+
followers across
all social media
platforms



BEHIND THE SCENES AT SAS

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

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

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

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

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



FUTURE PLANS AND ACTIVITY: 2025

SEWAGE POLLUTION

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

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

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

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



Our strategic approach

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

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

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

► BUILD CASE AND TELL STORY OF FAILED SYSTEM

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

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

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

► DIRECT ADVOCACY

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

► DEVOLVED NATIONS

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



PLASTIC POLLUTION

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

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

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

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

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



Opportunities & Levers

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

► **UK GOVERNMENT COMMITMENT TO ZERO WASTE ECONOMY**

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

► **IMPLEMENTATION OF DEPOSIT RETURN SCHEME (DRS)**

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



► GLOBAL PLASTICS TREATY

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

► CORPORATE PLASTIC REDUCTION TARGETS

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



FUNDRAISING REVIEW

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

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

Our key fundraising objectives are:

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



Review of 2024

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

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

Key highlights & learnings from 2024

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



OUR FUNDRAISING VISION

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

Our approach to fundraising

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



Safeguarding vulnerable people and fundraising

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

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

Complaints

In 2024 we received no complaints about our fundraising.

Our supporters

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

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

THANK YOU!





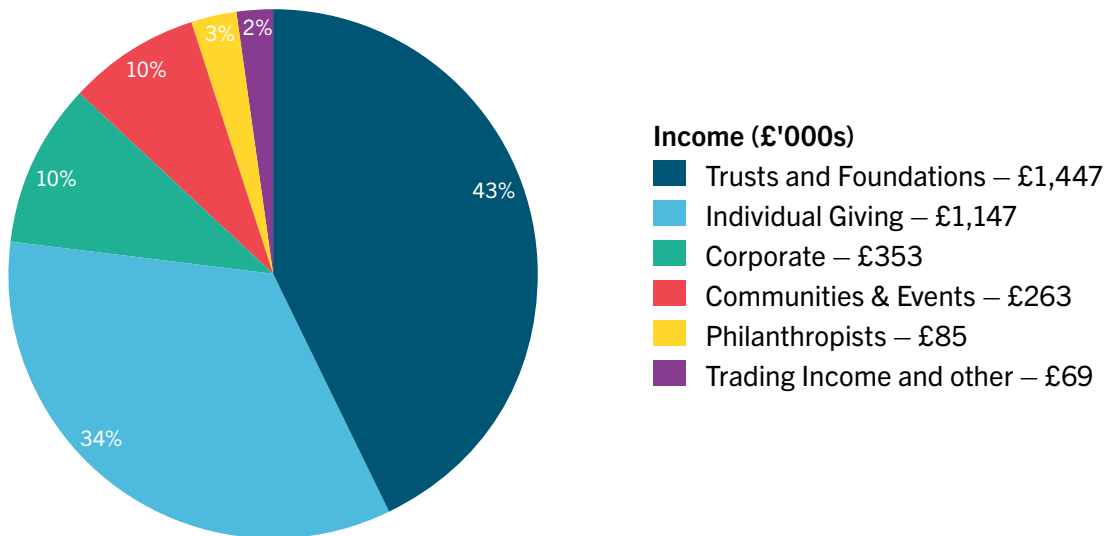
FINANCE REVIEW



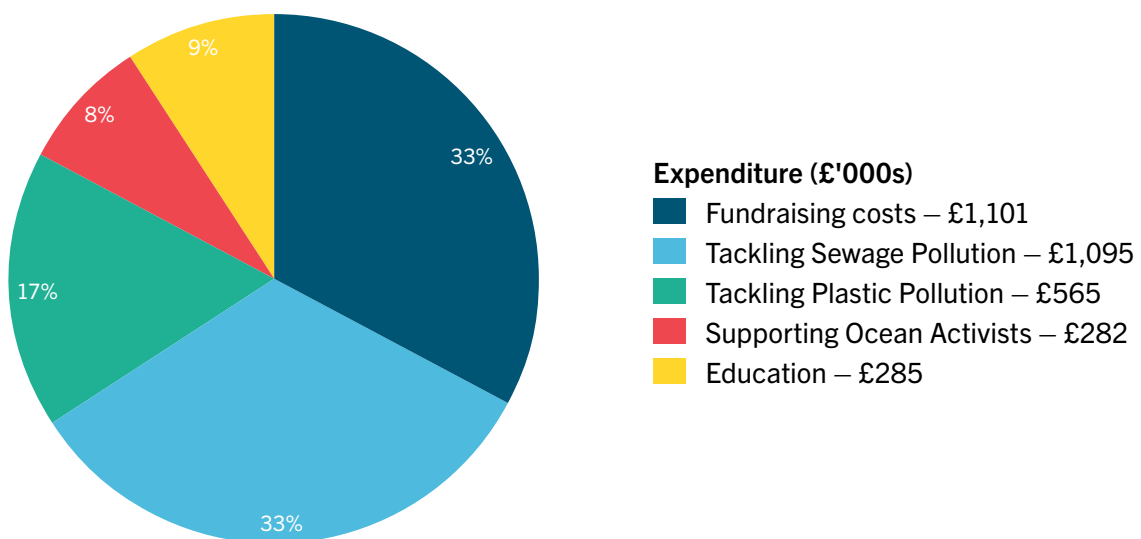


FINANCIAL REVIEW

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



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





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

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

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

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

Restatement of costs

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

Principal Funding sources

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

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



Reserves

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

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

Designated funds

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

Reserves Policy

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

We require reserves to:

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

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

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



Investment Policy

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

Risk Management

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

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

Significant areas of risk currently include:

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



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

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

Key Management Personnel

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

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

Related Parties

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

Nature of governing document

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



Recruitment and appointment of trustees

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

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

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

Induction and training of trustees

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

Disclosure of information to auditor

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



REFERENCE & ADMINISTRATIVE DETAILS

Chief Executive Officer:

G Bristow

Trustees:

D Crockett

(Treasurer until 11.6.2024)

G Davies

(appointed 30.04.2024)

L Davies

C H Hides

L Kazan-Pinfield

J Khoo (Chair)

H Koldewey

T Lewis

(appointed 11.06.2024)

J Richardson

(appointed 11.06.2024, Treasurer)

L Siegle

Finance and Operations Committee:

J Khoo

D Crockett

L Kazan-Pinfield

H Koldewey

T Lewis

J Richardson (Chair)

Fundraising, Campaigns and Communications Committee:

D Crockett

L Davies

G Davies

J Khoo

H Koldewey (Chair)

T Lewis

L Siegle

The charity is incorporated in England & Wales:

Company Registration Number

02920815

Charity Registration Number

1145877

Registered Office:

Unit 2

Wheal Kitty Workshops

St Agnes

Cornwall

TR5 0RD

Bankers:

Lloyds Bank PLC

7 Boscawen Street

Truro

Cornwall

TR1 2QT

Auditor:

PKF Francis Clark

Lowin House

Tregolls Road

Truro

Cornwall

TR1 2NA

Solicitors:

Stephens Scown

Osprey House

Malpas Road

Truro

Cornwall

TR1 1UT



STATEMENT OF TRUSTEES' RESPONSIBILITIES





Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

J Khoo (Chair) Trustee



INDEPENDENT AUDITOR'S REPORT



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



Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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



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



Responsibilities of trustees

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

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

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

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



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

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

As part of our enquiries, we discussed with management whether there have been any known instances, allegations or suspicions of fraud of which there were none.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate omissions, collusion, forgery, misrepresentations, or the override of internal controls. We are also less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements.

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



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

Use of our report

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

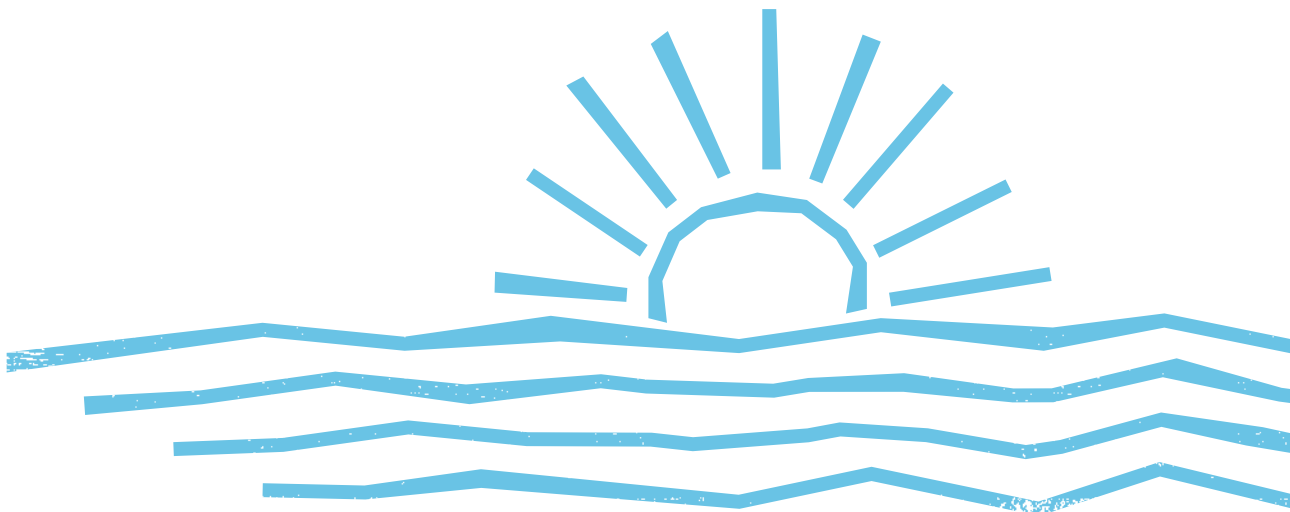
PKF Francis Clark

.....
Darren Perry (Senior Statutory Auditor)

For and on behalf of PKF Francis Clark, Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 17 September 2025
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STATEMENT OF FINANCIAL ACTIVITIES



Statement of Financial Activities for the Year Ended 31 December 2024



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

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

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

Statement of Financial Activities for the Year Ended 31 December 2023



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

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

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



BALANCE SHEET



Surfers Against Sewage

(Registration number: 02920815)

Balance Sheet as at 31 December 2024



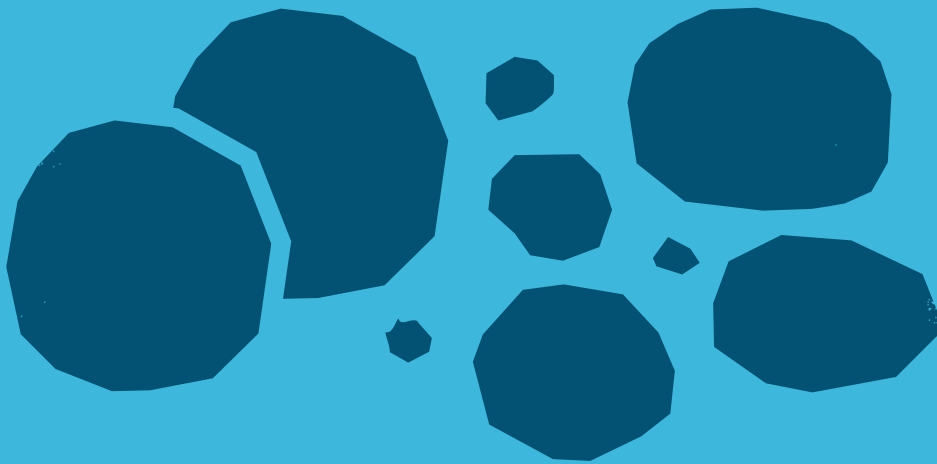
	NOTE	2024	2023
Fixed assets		£	£
Intangible assets	13	406,046	212,489
Tangible assets	14	121,512	98,291
		527,558	310,780
Current assets			
Debtors	15	167,545	101,246
Cash at bank and in hand	16	2,036,625	2,240,834
		2,204,170	2,342,080
Creditors: Amounts falling due within one year	17	(259,301)	(216,760)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

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

J Khoo (Chair)
Trustee



STATEMENT OF CASH FLOWS



Statement of Cash Flows for the Year Ended 31 December 2024



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

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



NOTES TO THE FINANCIAL STATEMENTS



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



1. Charity status

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

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

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Surfers Against Sewage meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

Income and endowments

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

Donations and legacies

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

Grant income

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

Other income

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

Change in basis of apportionment of expenditure and reclassification of comparative amounts

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

Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any input VAT not recovered. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Raising funds

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

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



Charitable activities

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

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

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

Support costs

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

Governance costs

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

Taxation

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

Intangible assets

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

Tangible fixed assets

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

Amortisation

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

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

Depreciation and amortisation

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

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

Trade debtors

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

Trade creditors

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

Cash and cash equivalents

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

Foreign exchange

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

Fund structure

Unrestricted funds are general funds receivable or generated that are available for use at the Trustees discretion in furtherance of the objectives of the charity, without further specified purpose. Designated funds are unrestricted funds that the Trustees set aside to be used for a particular future project or commitment or have invested in unrestricted fixed assets, which means the funds are then unavailable to spend on other charitable activities. The purposes of the designated funds are set out in the notes to the accounts.

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

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



Operating leases

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

Pensions and other post retirement obligations

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

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

Any pension liability and pension costs are allocated to unrestricted funds and restricted funds on the same basis as other employee-related costs, unless the terms of a restriction prohibit the allocation of such costs to a restricted fund.

Financial instruments

The charitable company only had financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make some judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure. However, the nature of estimation means that actual outcomes could differ from those estimates.

Significant judgement is applied when assessing whether grant funding received should be accounted for either as a donation grant or as a performance-related services grant. Whether a contract is accounted for either as a donation grant or as a performance-related grant has a material impact on the timing of when such income is recognised.

Grant income includes grants for single projects accounted for as performance-related grants using the percentage of completion method. Percentage of completion has been estimated based on the ratio of costs to date at the balance sheet date compared to total expected project costs (including future project costs). The use of the percentage of completion method is considered a critical judgement and the value for future project costs included in total project costs used in the calculation is considered a key estimation. Estimates are also made in assessing the useful economic life of categories of assets to spread their cost over the accounting periods to which their use relates.

3. Income from donations and legacies

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

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

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



4. Income from charitable activities

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

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

5. Income from trading activities

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

6. Expenditure on Fundraising

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

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

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



7. Expenditure on charitable activities

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

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

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



8. Analysis of support costs

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

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

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

Support costs are allocated to activities on the following bases:

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

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



9. Prior year adjustment

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

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

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

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

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

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

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



9. Prior year adjustment (continued)

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

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

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

10. Net incoming/outgoing resources

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

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

11. Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (See note 24).

Trustee expenses were borne by the Charity for 1 Trustee (2023: 4) in the year and totalled £924 (2023: £1,472). The reimbursed expenses were for travel, subsistence for Trustee meetings and events.

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



12. Staff costs

The aggregate payroll costs were as follows:

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

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

The monthly average number of persons employed by the charity during the year was as follows:

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

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

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

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

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



13. Intangible fixed assets

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

14. Tangible fixed assets

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

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



15. Debtors

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

16. Cash and cash equivalents

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

17. Creditors: amounts falling due within one year

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

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



18. Deferred Income

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

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

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

19. Other financial commitments

Capital commitments

At 31 December 2024, an order had been placed for Phase 2 of the implementation of the CRM for work to be carried out in 2025. The total amount contracted for but not provided in the financial statements for 2024 was £38,250.

At 31 December 2023, a deposit had been paid during the year for contracted improvements to office fire doors which was completed in February 2024. The total amount contracted for but not provided in the financial statements for 2023 was £2,726.

Operating leases

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

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

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



20. Contingent assets

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

21. Funds

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

Funds previously called 'Systems' and 'Operations' have been combined and brought forward under the title of 'PPL Green Trust Flexible Fund' (See P. Systems and R. Operations, in the Funds Note for 2023 below). Details of this fund are provided in the notes below.

Transfers in the year have been made to transfer the value of fixed assets from restricted to unrestricted funds, where the asset has been purchased from a restricted fund donation but is held for a general and not a restricted purpose. A transfer has also been made to set aside a designated reserve as further detailed below under the heading 'Designated Fixed Asset Reserve'.

Continued overleaf >

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



21. Funds (continued)

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

Designated Fixed Asset Reserve

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

Continued overleaf >

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



21. Funds (continued)

Restricted Funds

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

A. Plastic Free Schools

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

B. Plastic Free Communities

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

C. Protecting Wild Waters

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

D. Ocean School

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

E. Million Mile Clean

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

F. SAS Chapters Network (previously Reps Programme)

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

G. Reps in Scotland

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

H. Education

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

I. Water Quality

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

J. Water Quality, and Equity, Diversity & Inclusion

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

K. Safer Seas & River Service (SSRS)

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

Continued overleaf >

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



21. Funds (continued)

L. Water Quality and SSRS

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

M. PPL Green Trust Flexible Fund

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

N. Volunteers Conference

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

O. Equity, Diversity & Inclusion

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

P. Systems

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

Q. Fundraising

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

R. Operations

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

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

We continue to maintain our carbon action plan, reducing unavoidable carbon emissions as far as practically possible. One of the biggest projects to reduce our HQ emissions has been to install solar PV.

S. Campaigns and Communities Staff

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

22. Analysis of net assets between funds

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

Continued overleaf >

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



22. Analysis of net assets between funds (continued)

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

23. Analysis of changes in net debt

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

24. Related party transactions

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

Payments totalling £2,000 (2023: £nil) were made to Lesley Kazan-Pinfield, a trustee, during the year for bed and breakfast accommodation for employees visiting the head office in St Agnes. Preferential rates were provided and the accommodation is conveniently situated for those employees who live in other areas of the country and who need to visit the head office for team days.

A total of £179 (2023: £174) was received in donations from 4 trustees.

A payment of £3,500 was made to the Blue Marine Foundation for services in the year (2023: £nil). Dan Crockett, a trustee, is an Executive Director of the Blue Marine Foundation with no controlling interest in either party. The expenditure is not a related party transaction, but has been disclosed for transparency.

Similarly, Heather Koldewey, a trustee of Surfers Against Sewage, is an Honorary Professor at University of Exeter, Penryn Campus. Surfers Against Sewage received contract income of £26,917 during the year (2023: £nil) from Exeter University for our Safer Seas and Rivers Service. This transaction does not fall within the definition of a related party transaction but is disclosed for transparency.



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

Surfers Against Sewage

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