

Sea the Change

Scotland · Charity number SC050664

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-01-11
Register	View on the OSCR register

Contact

Address Cycle Shack
 Manse Road
 Eyemouth
 Scottish Borders
 TD14 5JE

Website www.seathechange.org.uk

Activities

Activities: 'It carries out activities or services itself'

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

What the charity does: To create happier, healthier, more sustainable communities - through events, activities, and campaigns—enabling everyone to enjoy and protect our natural environment.

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

Objectives: 4 The organisation's purposes are: The advancement of environmental protection or improvement: Encourage small changes in attitudes and behaviour that can lead to more responsible and sustainable ways of living. The advancement of education & the advancement of citizenship or community development, : Engage with the community to raise environmental awareness

Geography

- **Main operating location:** Scottish Borders
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£157,765	£169,875	-	5
2025-03-31	£159,988	£134,556	-	7
2024-03-31	£125,059	£107,122	-	4
2023-03-31	£53,478	£48,267	-	3
2022-03-31	£20,433	£9,824	-	3

Sea the Change

Scotland - Charity number SC050664

Accounts



SEA THE CHANGE SCIO
(Registered Scottish Charity SC050664)

Trustee Report and Financial Statements

1st April 2025 - 31st March 2026

Approved by the Board of Trustees, signed on its behalf by:

Signed  _____

Date 29/05/2026 _____

Juliana Amaral, Trustee (Chair)

Charity Information

The Trustees present their report with the financial statements of the Charity for the year ended 31st March 2026. The trustees have adopted the requirements of *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)*, in line with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1 January 2019.

Reference and Administrative Details

Name: Sea the Change SCIO

Scottish Charity Number: SCO50664

Principal Address

Sea the Change, Manse Road, Eyemouth, TD14 5JE

Contact details:

info@seathechange.org.uk

www.seathechange.org.uk

Bank

The Co-Operative Bank Plc, 1 Balloon Street, Manchester, M4 4BE

Structure, Governance and Management

Sea the Change is a Scottish Charitable Incorporated Organisation (SCIO) and operates in accordance with its governing constitution. Overall responsibility for the organisation rests with the charity's Trustees.

Trustees

Graeme Brown

Jim Hettrick

Juliana Amaral

Alice Fisher

Neil McMurdo

Rachel Hardie

Michael Wilson

The charity employs five part time staff members to support the operation of the charity. Additional support is provided by our dedicated volunteers, who are engaged as needed to assist with various activities.

Recruitment and Appointment of new Trustees

Prospective trustees are identified by existing board members based on their relevant skills, experience, and enthusiasm for the charity's mission and work.

Charitable Objectives

In accordance with our constitution, Sea the Change pursues the following charitable purposes:

- The advancement of environmental protection or improvement
- The advancement of education
- The advancement of citizenship or community development



Statement of Public Benefit

The Trustees confirm that they have met their obligations under the Charities and Trustee Investment (Scotland) Act 2005 by giving due regard to the public benefit guidance issued by OSCR.

Our Vision

To create *happier, healthier, more sustainable communities*.

Our Mission

To connect communities with coastlines through events, activities, and campaigns—enabling everyone to enjoy and protect our natural environment.

Our Values

Fun. Ethical. Community-Minded (FEC)

Sea the Change delivers a wide range of events, activities, and campaigns aimed at raising environmental awareness and fostering a sense of community. A core priority is ensuring equal access and inclusion across all our projects and initiatives.

Update on Activity in 2025/26

This year has been one of bold progress, practical challenge and deep community impact for Sea the Change. Across all of its work, the organisation has continued to demonstrate how local action, care for people and commitment to the environment can come together to create meaningful change. At its heart, Sea the Change remains driven by a simple but powerful purpose: making the change we want to see in the world and, in many ways, helping to make invisible people visible again through connection, opportunity and inclusion.

The most significant milestone of the year was the development of the Cycle Shack, marking the first time the organisation took the major step of purchasing an asset. With support from South of Scotland Enterprise and capital investment for renovation, an old and tired building has been transformed into a vibrant cycling and active travel hub in Eyemouth. As with so many building projects, the renovation brought unexpected complications, and the inability to install an accessible toilet has been a significant disappointment and ongoing challenge. Even so, the finished shop has already become an important and welcoming part of the town, serving both local people and visitors while creating employment opportunities and generating income to support wider charitable activity.

The importance of this enterprise development has been especially clear during a period when funding for charities has become increasingly difficult to secure. Across the sector, many organisations are facing severe financial pressure and are having to draw on reserves simply to maintain essential services. Against that backdrop, establishing the Cycle Shack as both a valued community asset and a sustainable income-generating venture has become central to Sea the Change's future development and resilience.

Over time, the Cycle Shack has also become much more than simply a bike shop. Alongside its role as a cycling and active travel hub, efforts have continued to develop it as a wider community space and meeting point. During the summer, our team worked to create a community hub - a place for volunteers to gather for a cuppa and connection before heading home. These moments may seem small, but they help build relationships, reduce isolation and strengthen community spirit. Increasingly, the Cycle Shack represents not only bikes and active travel, but participation, belonging and shared community life.

The Cycling Without Age trishaw project itself has enjoyed another highly successful year. Many people have had the opportunity to get outdoors, enjoy fresh air and revisit places in the town they had not seen in years. These journeys have rekindled memories, encouraged conversation and supported the health and wellbeing that come from movement, companionship and time spent in nature. For some participants, the experience has helped them reconnect with their community and feel visible and included once again. This remarkable project is only possible because of an extraordinary team of volunteers whose generosity, care and commitment make every single journey happen.

The beach wheelchair project is now firmly established and continues to attract a steady flow of local users alongside visitors travelling from across the UK and beyond. It is clear that this project is making a real difference by opening up the beach experience to more people and removing barriers that might otherwise prevent access to the coastline. The beach ramp, however, has once again proved vulnerable to storm damage and remains an ongoing challenge. This serves as a very real reminder of the impacts of climate change, an issue that inspired the creation of Sea the Change in the first place. Throughout the year, work continued with Scottish Borders Council colleagues and funders to respond to these challenges, while volunteers once again ensured that so many people could enjoy memorable and meaningful experiences by the sea.

The Berwickshire Anti-Litter project, supported by Sea the Change, continued its work through beach and community clean-ups throughout the year. This year there was an even stronger emphasis on partnership working, particularly through the Big Clean Up event, which brought together a wide range of organisations and community groups in Eyemouth. It is encouraging to see environmental action increasingly becoming a shared responsibility across the community, with more people recognising the importance of protecting and caring for the local environment together.

Alongside these achievements, staff and trustee volunteers have worked tirelessly to help Sea the Change move into its next phase of development. With projects now established and embedded within community life, the focus is increasingly turning toward consolidation, financial sustainability and enterprise growth. Modernising systems and improving efficiency have become key priorities, and the launch of a new website marks an important step in the organisation's wider digital transformation and future resilience.

This work has required enormous effort, flexibility and commitment from both staff and volunteers and, as is often the case with organisational development, it has brought significant pressure at times. What remains clear, however, is the depth of care, belief and dedication that people bring to Sea the Change. That shared commitment is the organisation's greatest strength and the foundation on which its future will continue to grow.

There is every reason to feel confident about the next stage of Sea the Change's journey. The organisation has continued to evolve while staying true to the values that inspired its creation: community, inclusion, environmental responsibility and practical action that improves lives.

Deepest thanks go to every member of staff, every volunteer, every trustee, every partner and every supporter who has helped make this work possible.



Financial Review

These accounts relate to the financial year 2025/26, covering the period from 1st April 2025 to 31st March 2026. Total income for the year was £157,765, representing a slight decrease from £159,988 in 2023/24. This figure includes grant funding of £127,808, received from a total of 17 different funding streams.

Key contributions included £27,000 from Scottish Borders Council Coastal Access Fund, £20,740 from the National Lottery, two grants from Foundation Scotland (Drone Hill/ Co'path Fund) totalling £15,000 plus an additional £5,000 from Blackhill towards our electric van. £14,697 from the Sestrans People and Place Fund, £9,789 from Cycling UK, £8,000 from the Scottish Children's Lottery and our final instalment of £6,000 from the Crichton Fund for the delivery of our Beach Wheelchair project, plus many more.

Our new Eyemouth Cycle Shack has allowed us to establish alternative income streams, generating a total of £24,533. This comprised merchandise sales (£291.06), bike repairs (£10,828), bike sales (£12,682), and e-bike hires (£656.44). Plus donations totalling £3,910.

Total expenditure for the year amounted to £169,875 up from £134,556.79 in the previous year.

As of the year-end, the General Fund balance stood at £77,469.23. The accounts have been independently examined and approved by the Trustees.

Reserves Policy

The trustees have adopted a reserves policy to maintain a minimum reserve sufficient to cover four months of administrative expenses. We are looking to extend reserves to six months unrestricted income. All additional reserves are either designated or intended to be designated for specific future projects. The reserves policy and reserve levels will be reviewed regularly.

Our Funders

We extend our sincere gratitude to our funders for their invaluable support. Their contributions have provided the stability necessary to strengthen our team, establish a solid foundation for securing additional funding, and pursue initiatives that we believe make a meaningful impact in our local community. Their support has been instrumental in enabling us to move forward with confidence and purpose.

Future Plans

Looking ahead, Sea the Change will focus on strengthening long-term sustainability across all areas of its work, ensuring projects are resilient, well-supported and financially secure. A key priority will be developing the Cycle Shack as a successful social enterprise, increasing trading activity while continuing to enhance its role as a welcoming and inclusive community hub. Alongside this, the organisation will invest in systems, digital development and internal capacity to support efficient delivery and long-term stability.

At the same time, Sea the Change will prioritise maximising community impact by deepening engagement and widening access to inclusive opportunities. Across all activity, the focus remains on creating happier, healthier and more sustainable communities.





Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted funds to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	3,910				3,910	3,312
Legacies					-	
Grants		127,631			127,631	197,792
Receipts from fundraising activities	24,419				24,419	
Gross trading receipts	291				291	95
Income from investments other than land					-	
Rents from land & buildings					-	
Gross receipts from other charitable	1,512				1,512	3,789
					-	
A1 Sub total	30,132	127,631	-	-	157,763	204,988
A2 Receipts from asset & investment						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	30,132	127,631	-	-	157,763	204,988
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable	£169,875.81				169,876	101,178
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	100
Preparation of annual accounts					-	100
Legal costs					-	
Other					-	
					-	
A3 Sub total	169,876	-	-	-	169,876	101,378
A4 Payments relating to asset and						
Purchases of fixed assets					35,541	78,179
Purchase of investments					-	
A4 Sub total	-	-	-	-	35,541	78,179
Total payments	169,876	-	-	-	205,417	179,557
Net receipts / (payments)	(139,744)	127,631	-	-	(47,654)	25,431
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(139,744)	127,631	-	-	(47,654)	25,431

Sea the Change

SC0050664

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	51,974	34,034			86,008	60,577
	Surplus / (deficit) shown on receipts and payments account	(139,774)	127,631			(12,143)	25,431
						-	
						-	
	Cash and bank balances at end of year	(87,800)	161,665	-	-	73,865	86,008
	(Agree balances with receipts and payments account(s))	- 30	-	-	-	35,511	-

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Hippocampe Wheelchair	Restricted	3,922	4	5
	Terrawheels Beach Wheelchair	Restricted	2,756	4	5
	Sandcruiser All Terrain Beach Wheelchair	Restricted	2,634	4	5
	Birdie Compact Folding Hoist	Restricted	756	4	5
	Beach Mat Sample	Restricted	46	15	18
	Beach Mat	Restricted	1,414	905	1,132
	Noticeboard	Restricted	643	274	343
	Beach Hut	Restricted	7,000	5,600	7,000
	Projector	Restricted	430	3	4
	Laptop	Restricted	460	3	4
	Printer	Restricted	150	3	4
	EE Phone contract 24mths	Restricted	461	184	230
	Thermos Flask	Restricted	35	22	28
	Apple ipad 2022	Restricted	379	242	303
	Beach Clean Board	Restricted	480	-	1
	Litter Pickers x80	Restricted	1,732	532	666
	Digital Scales	Restricted	17	10	14
	Litterpicking sign x 2	Restricted	77	61	77
	BAG Banner	Restricted	36	28	36
	6 x Raleigh ebikes (2 x s, m, l)	Restricted	13,296	8,509	10,637
	Bike equipment	Restricted	616	394	493
	Reconditioned Bikes x 16	Restricted	900	576	720
	Mechanic Pump	Restricted	42	26	34
	Professional Toolkit	Restricted	844	540	675
	2 x Cowboy E-bikes	Restricted	5,000	-	-
	2 x Raleigh E-bikes	Restricted	4,431	-	-
	Cycling without Age Trishaw	Restricted	10,281	8,224	10,281
	Trishaw Equipment	Restricted	518	414	518
	Cycling without Age Trishaw	Restricted	8,800	7,040	8,800
	Yorvik Trike	Restricted	3,099	2,479	3,099
	Gazebo	Restricted	3,570	2,856	3,570
	Raleigh ebikes (2 x extra small)	Restricted	2,899	2,319	2,899
	Bike Storage Shed	Restricted	2,336	1,868	2,336
	Bike Racks	Restricted	677	541	677
	Cycle Shack Notice Board	Restricted	887	709	887
	Cycle Shack Propety purchase	Restricted	45,000	54,450	49,500
	Workshop equipment and tools	Restricted	4,135	4,135	-
	Electric Van	Restricted	20,452	20,452	-
	Steel bike storage unit	Restricted	2,970	2,970	-
	Bike purchase - Motus	Restricted	1,499	1,499	-
	Bike Purchase - Estarli	Restricted	2,249	2,249	-
	Bike Purchase - 3 x Ghost	Restricted	5,379	5,379	-
	Changing bench	Restricted	1,099	1,099	-
	Matting for beach	Restricted	1,139	1,139	-
		Total	165,545	137,765	105,005

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £

Total	-	-

Details

Fund to which liability relates

Amount due to nearest £

Last year to nearest £

B5 Contingent liabilities

Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature*

Print Name

Date of approval

A.Fisher

Michael Wilson
Alice Fisher

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

Unrestricted funds raised through general donations and the sale of charity related products are used to fund miscellaneous expenses not directly related to specific charitable projects undertaken by the charity. Restricted funds are raised through fundraising initiatives relating to specific projects undertaken by the charity and disbursed in line with the project for which the funds were raised.

C2 Grants

Type of activity or project supported	£
Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

Authority under which paid	£

Nature of relationship

Balance

C5 Transactions with trustees and connected persons

Nature of relationship	Balance

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	3,910				3,910	3,312
Total	3,910	-	-	-	3,910	3,312

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Paths for all		17,392		17,392
National lottery		19,334		19,334
SBSCAN		995		995
Quixwood/County Durham		5,000		5,000
People's Post Code Lottery		25,000		25,000
Harnish and Doris Crichton		6,000		6,000
Foundation Scotland		10,280		10,280
SBSCAN		1,800		1,800
Fallago		3,000		3,000
SEStran		17,887		17,887
Tesco		1,125		1,125
SEStran		22,027		22,027
Co-op		500		500
SOSE		22,422		22,422
SESTRANS/ SBC EBIKE GRANT		£3,849	3,849	
Foundation Scotland		£500	500	
National Lottery YR3		£20,740	20,740	
Blackhill		£5,000	5,000	
Childrens Lottery		£8,000	8,000	
Southern Uplands		£750	750	
Foundation Scotland - drone/ co'path		£15,000	15,000	
SEStran People and Place		£14,697	14,697	
H&D Crichton Year 3		£6,000	6,000	
Co-op 2025/26		£1,931	1,931	
Cycling UK & RECYCLE FUND		£9,789	9,789	
Cycling UK - REPAIR		£2,000	2,000	
SBC COASTAL ACCESS		£27,000	27,000	
Fallago		£3,000	3,000	
PPLADA/ SBC		£9,000	9,000	
TESCO		£375	375	
Total	-	280,393	127,631	152,762

reference

reference

reference

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Gross trading receipts	291				291	
Receipts from fundraising activities	24,419				24,419	
Gross receipts from other charitable activities	1,512				1,512	
Total	26,222	-	-	-	26,222	-

reference error

reference error

reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
PAYROLL	£64,164.02					55,423
NI & PENSION	£11,619.00					5,065
RENT	£4,752.00					8,584
UTILITIES	£3,460.00					inc
INSURANCE	£4,144.00					1,337
MARKETING	£5,102.00					2,821
IT	£470.00					
FINANCIAL MGM	£4,555.00					
PROJECT COSTS	£70,729.00					
MISC	£3,168.00					12,753
CYCLE SHACK CONSTRUCTION						15,194
LITTER PICKING						112
BIKES						25,079
BIKE ACCESSORIES						1,195
GAZEBO						3,570
SHED						2,336
NOTICEBOARD						667
PREPARATION OF ACCOUNTS						100
INDEPENDANT EXAMINATION OF ACCOUNTS						100
Total	172,163	-	-	-	-	134,556

reference error

reference error

reference error

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
					cross ref error	
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Sea the Change

SC0050664

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					-	
Payments relating to asset and investment						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Independent Examiner's Report

I report on the accounts of the charity Sea the Change for the year ended 31.3.2026.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts as required under section 44(1) (c) of the Act.
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- To prepare accounts which accord with the accounting records, comply with Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met

Or, to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Abigail Hallas

Abigail Hallas

Independent Examiner

Borders Community Action

Registered Office: 1 Drygrange Cottages, Drygrange Steading, Melrose, TD6 9DJ

Date: 22/05/2026

Sea the Change

Scotland - Charity number SC050664

Accounts



SEA THE CHANGE SCIO
(Registered Scottish Charity SC050664)

Trustee Report and Financial Statements

1st April 2024 - 31st March 2025

Prepared by [REDACTED] Executive Officer

Approved by the Board of Trustees and signed on its behalf by [REDACTED] (Chair)

Signed _____

Date 19/05/2025

Charity Information

The Trustees present their report with the financial statements of the Charity for the year ended 31st March 2025. The trustees have adopted the requirements of *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)*, in line with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1 January 2019.

Reference and Administrative Details

Name: Sea the Change SCIO

Scottish Charity Number: SCO50664

Principal Address

Sea the Change, Manse Road, Eyemouth, TD14 5JE

Contact details:

[REDACTED]

www.seathechange.org.uk

Bank

The Co-Operative Bank Plc, 1 Balloon Street, Manchester, M4 4BE

Structure, Governance and Management

Sea the Change is a Scottish Charitable Incorporated Organisation (SCIO) and operates in accordance with its governing constitution. Overall responsibility for the organisation rests with the charity's Trustees.

Trustees

[REDACTED]

The charity employs four core staff members, along with a number of temporary staff to support the operation of the Cycle Shack. Additional support is provided by our dedicated volunteers, who are engaged as needed to assist with various activities.

Recruitment and Appointment of new Trustees

Prospective trustees are identified by existing board members based on their relevant skills, experience, and enthusiasm for the charity's mission and work.

Charitable Objectives

In accordance with our constitution, Sea the Change pursues the following charitable purposes:

- The advancement of environmental protection or improvement
- The advancement of education
- The advancement of citizenship or community development

Statement of Public Benefit

The Trustees confirm that they have met their obligations under the Charities and Trustee Investment (Scotland) Act 2005 by giving due regard to the public benefit guidance issued by OSCR.

Our Vision

To create *happier, healthier, more sustainable communities*.

Our Mission

To connect communities with coastlines through events, activities, and campaigns—enabling everyone to enjoy and protect our natural environment.

Our Values

Fun. Ethical. Community-Minded (FEC)

Sea the Change delivers a wide range of events, activities, and campaigns aimed at raising environmental awareness and fostering a sense of community. A core priority is ensuring equal access and inclusion across all our projects and initiatives.

Achievements and Activities in 2024/25

In 2024/25, Sea the Change has continued to advance our vision of creating *Happy, Healthy, Sustainable Communities*.

Over the years, we have strengthened and expanded our key projects, including **Coldingham Beach Wheelchairs**, **Greener Berwickshire**, and **Cycle for Change**, building on the foundations of previous success.

Coldingham Beach Wheelchairs

- Since 2018, Sea the Change has offered a free Beach Wheelchair Scheme at Coldingham Bay, ensuring that everyone—regardless of age or physical ability—can enjoy access to the beach. The service now includes three beach wheelchairs and a hoist to support users with varying mobility needs.
- Unfortunately, severe winter storms in November 2024 caused significant coastal erosion, damaged the access road, and destroyed our newly installed beach access ramp. As a result, the service was forced to close until April 2025.
- With the support of the Scottish Borders Council, a temporary access point was installed, allowing us to reopen. The closure has had an impact on hires, with just 30 hires in 2024, compared to 44 hires in 2023.
- While the current access solution is not ideal, it does provide a workable short-term option. Scottish Borders Council is now developing a more permanent, long-term access solution to ensure continued beach access for all.
- Irrespective of the challenges, we still managed to provide a wonderful Art at the Beach session, a summer of Feel Good Friday drop ins, chair yoga sessions
- We are incredibly grateful to our fantastic team of dedicated volunteers, who play a key role in supporting this service. Looking ahead to summer 2025, we have established a rota to ensure the Beach Wheelchair hut will be staffed every Saturday and Sunday from 10am to 2pm throughout June, July, and August, providing support for drop-in users and helping raise awareness of the service.

Greener Berwickshire

- **Greener Berwickshire Network** - Since March 2022, Sea the Change has led the Greener Berwickshire Network—a series of events and community gatherings designed to bring people together, spark ideas, and take practical action to reduce our carbon footprint and build a more sustainable future. During the 2024/25 financial year, we hosted several key events, including:
 - **April 2024** – Coffee and EV Car Information and Advice Session
 - **June 2024** – World Ocean Day Community Litter Pick
 - **November 2024** – *Why Not Scotland* Film Screening and Discussion
 - **November 2024** – Letter-Writing Workshop for Political Action

Sea the Change plays an active role on the **Steering Group of the Scottish Borders Climate Action Network (SBCAN)**. In January 2025, a strategic decision was made to reduce duplication of efforts, with SBCAN taking over the coordination and delivery of events for the Greener Berwickshire Network. Sea the Change will continue to support and collaborate closely with SBCAN to advance our shared vision of a greener, more sustainable Berwickshire.

- **Big Community Clean Ups**- Since 2018, Sea the Change has been actively encouraging the Berwickshire community to come together and tackle the growing litter problem. Our bi-annual clean-up events have had a significant impact, fostering local pride and environmental responsibility. In the 2024/25 financial year, we organised a Big Clean in September 2024, which saw 410 participants collect a remarkable 643 kg of rubbish from our local area. In March 2025, we chose to align our efforts with the Keep Scotland Beautiful Big Spring Clean, offering support rather than hosting our own event. Looking ahead, we plan to focus our energy on delivering a single, larger-scale clean-up in September 2025 to maximise impact and community engagement.
- **Berwickshire Anti-Litter Group (BAG)** - The Berwickshire Anti-Litter Group (BAG) is a dedicated subgroup of Sea the Change, established in October 2022, with a mission to tackle litter through three core areas:
 - Practical Action
 - Lobbying for Policy Change
 - Education and Engagement with Young People

BAG's committed team of volunteers not only support our Big Community Clean-ups but also carry out regular litter-picking efforts across the region. In addition to hands-on action, BAG actively lobbies for change—engaging with Scottish Borders Council, Bear Scotland, and the Scottish Government—and works to raise awareness through educational events and campaigns.

The Berwickshire Anti Litter Group efforts have garnered national attention, with recent features on BBC Scotland, The Seven, and Radio Borders, including Steven Jardine's Morning Phone-In. The public response has been overwhelming, highlighting widespread support for tackling litter in Scotland. Sea the Change provides ongoing support as required by facilitating quarterly BAG meetings, managing funds for essential equipment, and coordinating clean-up activities, including the monthly Eyemouth litter pick in partnership with SPLASH.

- **Berwickshire EV Support Group** - In April 2024, Sea the Change hosted a well-attended and positively received Electric Vehicle (EV) Information Session at Ayton Castle. Following this event, our subgroup transitioned from holding monthly online meetings to offering ongoing, on-demand advice and support. Sea the Change now refers all EV-related enquiries to this dedicated team of knowledgeable volunteers, who continue to support the Berwickshire community in making a confident and informed transition to electric vehicles.

Cycle for Change

Launched in March 2024, *Cycle for Change* is Sea the Change's newest and fastest-growing initiative, addressing transport as one of Berwickshire's key community challenges and a major contributor to personal carbon footprints. This project is delivering inclusive, sustainable transport solutions across Berwickshire, the Scottish Borders and beyond..

- **E-Bike Hire & Led Rides** -We established a fleet of eight electric bikes in Eyemouth with funding support, offering affordable hires, weekly led rides, and taster events like our Earth Day Free E-Bike Hire. In 2024, we delivered 12 led rides with 40 participants. We also offer long-term hires, and an e-trike has been added to support those less confident on two wheels.
- **Upcycled Bikes with Eyemouth High School** -In partnership with Cycling UK and Eyemouth High School, we launched a weekly bike maintenance programme in August 2024. Students upcycled 8 bikes, stripped 8 more, and raised income through bike sales—funds that will go back into the project for future repairs.
- **Bike Maintenance** - We now offer Bronze (£30), Silver (£55), and Gold (£80) servicing. With support from experienced volunteer Tim Astley (formerly of Berwick Cycles), we've repaired 60 bikes to date and are expanding to include quick-fix services like puncture repairs and tyre treatments.
- **Learn to Cycle Sessions** - As Cycle Trainer Approved providers with Cycling Scotland, we offer Learn to Cycle sessions for children and adults. Due to growing demand, we plan to expand these sessions in 2025.
- **Bike Library** - Our free six-month loan scheme, stocked with bikes donated by Cycling UK, supports local families. We aim to grow this resource, particularly with more children's bikes.
- **Bike Upcycling** - Thanks to our Acredale Workshop and an agreement with Eyemouth Recycling Centre, we now intercept bikes destined for landfill. Between April 2024 and March 2025, 23 upcycled bikes were sold.
- **Training & Events** - We've delivered a variety of hands-on cycling activities, including Fix-It Fridays, Kids Cycle Confidence Sessions, Gears Workshops, and more!
- **Free Bikes** - Generous donations included 12 bikes from Connect (Eyemouth), 6 from Greener Duns (via BHA), and 13 from Hapi Bike (Hawick), a charity supporting people with learning disabilities. These bikes are distributed through the Bike Library, schools, or sold to fund the project.
- **Cycling without Age Bikes**- In November 2024, we received our first *Cycling Without Age Scotland* Trishaw, now regularly used by residents of Saltgreens Care Home. A second Trishaw was added in March 2025 with the launch of the Eyemouth CWAS Chapter. With 12 trained volunteer pilots, we delivered 133 rides, reaching 269 individuals.
- **Our new Eyemouth Cycle Shack** - With generous support from South of Scotland Enterprise (SOSE), we've transformed a former garage into a fully operational Cycle Shack in central Eyemouth. Significant renovations have been made, and we're currently awaiting building warrant approval to install a fully accessible toilet, which will greatly enhance our ability to host inclusive events and services from this hub.

Cycle for Change is more than a transport initiative—it's a **movement** toward community connection, sustainable living, and equal access to green transport. With continued community support and volunteer dedication, we look forward to expanding this work throughout 2025 and beyond.

Financial Review

These accounts relate to the financial year 2024/25, covering the period from 1st April 2024 to 31st March 2025. Total income for the year was £159,988, representing an increase from £128,435 in 2023/24. This figure includes grant funding of £152,792.02, received from a variety of sources.

Key contributions included £17,392.00 from Paths for All, £19,334.00 from the National Lottery, and two grants from the Scottish Borders Climate Action Network totalling £2,794.75. Additional support was provided by Quixwood (£5,000.00), the People's Postcode Lottery (£25,000.00), and Hamish & Doris Critchen (£6,000.00). Further funding was received from Fallago (£3,000.00), Foundation Scotland (£10,280.00), South of Scotland Enterprise (£22,422.30), Tesco (£1,125.00), and SEstrans, who contributed £39,943.97 across two instalments. The Co-op also made a contribution of £500.00.

We were delighted to receive an additional £45,000 from South of Scotland Enterprise in July 2024 to purchase our new Eyemouth Cycle Shack. Following significant renovations, this investment allowed us to establish alternative income streams, generating a total of £7,196.07. This comprised donations (£3,145.74), merchandise sales (£95), Gift Aid from 2023/24 (£166.14), bike repairs (£1,187.34), bike sales (£2,124.04), and e-bike hires (£477.81).

Total expenditure for the year amounted to £134,556.79, up from £107,122.38 in the previous year. As of the year-end, the General Fund balance stood at £86,008.76. This includes restricted income of £26,054.67 and unrestricted reserves of £59,954.09. Of the unrestricted reserves, £32,707.66 is ring-fenced, leaving £27,246.43 available in line with our reserves policy. The accounts have been independently examined and approved by the Trustees.

Reserves Policy

The trustees have adopted a reserves policy to maintain a minimum reserve sufficient to cover four months of administrative expenses. We are looking to extend reserves to six months unrestricted income. All additional reserves are either designated or intended to be designated for specific future projects. The reserves policy and reserve levels will be reviewed regularly.

Our Funders

We extend our sincere gratitude to our funders for their invaluable support. Their contributions have provided the stability necessary to strengthen our team, establish a solid foundation for securing additional funding, and pursue initiatives that we believe make a meaningful impact in our local community. Their support has been instrumental in enabling us to move forward with confidence and purpose.

Future Plans

As Sea the Change looks to the future, we remain firmly committed to our mission of creating Happy, Healthy, Sustainable Communities. Our dedicated team of volunteers continues to be the backbone of our work, and it was a joy to celebrate their contributions at our Volunteer Gathering in April 2024 and Volunteer Brunch in December 2024.

Looking ahead, we will focus on strengthening and expanding our core projects—Coldingham Beach Wheelchairs, Greener Berwickshire and Cycle for Change—while placing a renewed emphasis on generating sustainable income. This strategic shift will help secure the long-term future of these vital initiatives, ensuring they remain accessible and impactful for years to come, with the continued support of our community and incredible volunteers.

Enter charity name below

Enter SC No. below

Sea the Change

SC0050664



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

	Section A Statement of receipts and payments					
	Unrestricted to nearest £	Restricted funds to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	3,312				3,312	2,589
Legacies					-	
Grants	25,000	172,792			197,792	125,039
Receipts from fundraising activities					-	
Gross trading receipts	95				95	786
Income from investments other than land					-	
Rents from land & buildings					-	
Gross receipts from other charitable	3,789				3,789	
					-	
A1 Sub total	32,196	172,792	-	-	204,988	128,434
A2 Receipts from asset & investment						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	32,196	172,792	-	-	204,988	128,434
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable	16,310	84,668			101,178	85,127
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts	100				100	100
Legal costs					-	
Other					-	
					-	
A3 Sub total	16,710	84,668	-	-	101,378	85,327
A4 Payments relating to asset and						
Purchases of fixed assets		78,179			78,179	21,796
Purchase of investments					-	
A4 Sub total	-	78,179	-	-	78,179	21,796
Total payments	16,710	162,847	-	-	179,557	107,123
Net receipts / (payments)	15,486	9,945	-	-	25,431	21,311
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	15,486	9,945	-	-	25,431	21,311

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

Unrestricted funds raised through general donations and the sale of charity related products are used to fund miscellaneous expenses not directly related to specific charitable projects undertaken by the charity. Restricted funds are raised through fundraising initiatives relating to specific projects undertaken by the charity and disbursed in line with the project for which the funds were raised.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	-

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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	Number of trustees	£
C4b Trustee expenses - details		

	Nature of relationship	Nature of transaction	Transaction	Balance
C5 Transactions with trustees and connected persons				

C6 Other information	
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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations (inc Gift Aid)	3,312	-	-	-	3,312	2,589
					-	-
					-	-
Total	3,312	-	-	-	3,312	2,589

reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	31,500
NHS Borders					-	4,600
Outside the Box					-	1,500
Cycling UK					-	19,466
AEB Trust					-	5,000
Simpson Malt					-	500
SBC Job Creation					-	715
Scottish Community Learning Exchange					-	520
Southern Upland Partnership					-	1,000
SBC Easter Event					-	7,094
SBC Neighbourly Fund					-	3,570
SBC Place Making					-	25,000
Paths For All		17,392			17,392	
National Lottery		19,334			19,334	17,414
SBSCAN		995			995	
Quixwood/County Durham		5,000			5,000	
People's Postcode Lottery	25,000				25,000	
Hamish & Doris Critchen		6,000			6,000	7,000
Foundation Scotland		10,280			10,280	
SBSCAN 2		1,800			1,800	
Fallago		3,000			3,000	
SEStran (E17k)		17,887			17,887	
TESCO		1,125			1,125	
SEStran (E22k)		22,057			22,057	
Co-op		500			500	
SOSE		22,422			22,422	
Total	25,000	127,792			152,792	124,879

reference error

reference

reference

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Gross trading receipts	95				95	786
Receipts from fundraising activities					-	-
Gross receipts from other charitable activities	3,789				3,789	
					-	-
					-	-
					-	-
Total	3,884	-	-	-	3,884	786

reference error

-

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Payroll Costs	10,472	44,951			55,423	35,840
Pension Costs	1,276	3,789			5,065	1,078
Laptop					-	379
Marketing	704	2,118			2,821	2,416
Insurance		1,337			1,337	851
Phone contract					-	461
Architect					-	2,000
Hut Construction					-	8,500
Repairing					-	1,160
Cycle Shack Construction		15,194			15,194	25,113
Rent & Utilities	2,498	6,086			8,584	2,160
Misc	1,760	10,993			12,753	9,859
Litter Picking		112			112	1,092
Bikes		25,079			25,079	13,194
Bike Accessories		1,195			1,195	2,909
					-	-
Gazebo		3,570			3,570	-
Shed		2,336			2,336	-
Noticeboard		887			887	-
Preparation of accounts		100			100	100
Independent Examination of Accounts		100			100	100
					-	-
					-	-
					-	-
					-	-
Total	16,710	117,847	-	-	134,557	107,122

reference error

reference error

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	

Nature and purpose of funds

Independent Examiner's Report

I report on the accounts of the charity **SEA THE CHANGE** for the year ended **31 March 2025**

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts as required under section 44(1) (c) of the Act.
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

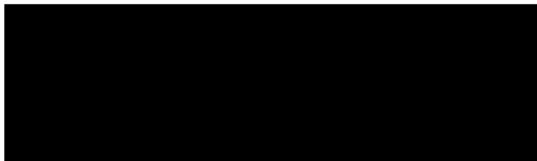
My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- To prepare accounts which accord with the accounting records, comply with Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met
- Or, to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:




Independent Examiner

Borders Community Action

Registered Office: 1 Drygrange Cottages, Drygrange Steading, Melrose, TD6 9DJ

Date: 07/05/2025