

## SURFERS AGAINST SEWAGE

Company registered number: 02920815 Charity registered number: 1145877

# 2016 Annual Report & Accounts

### Surfers Against Sewage Ltd Charity Information

### Trustees

M Hunt - resigned 8/4/17 R Gregory - resigned 8/4/17 L Kazan - pinfield T Butt - resigned 8/4/17 A Dick-Reid - resigned 8/4/17 A Wade C H Hides J Gorrod - resigned 8/4/17 S Challinor - resigned 8/4/17 B Hewitt - Chairman L Davies P A Crane - appointed 5/7/16 J Khoo - appointed 8/4/17 H Koldeway - appointed 8/4/17

### **Chief Executive Officer & Secretary**

H Tagholm

### Auditors

Crane & Johnston C&J Ltd 30/32 Trebarwith Cresent Newquay Cornwall TR7 1DX

### Bankers

Lloyds Bank PLC Truro Cornwall

### Solicitors

Foot Anstey High Water House Malpas Road Truro Cornwall

### **Registered Office & Business Address**

Unit 2 Wheal Kitty Industrial Estate St Agnes Cornwall

### Company registered number

02920815

### Charity registered number 1145877

### Structure, Governance and Management

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

### **Recruitment and Appointment of Trustees**

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

A wide range of professional skills is represented amongst the Trustees including charitable, conservation, environmental consultancy, journalism, communications and legal expertise.

SAS Board of Trustees conducts regular discussions of any skills gaps and how these might be filled.

New Trustees are sought by existing Members approaching individuals to offer themselves for election.

There are 11 Trustees in post as at 31st December 2016.

### **Trustee Induction & Training**

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



### **Surfers Against Sewage**

Surfers Against Sewage Unit 2, Wheal Kitty Workshops, St. Agnes, TR5 0RD. Email: info@sas.org.uk Telephone: 01872 553001

Website – www.sas.org.uk Facebook - www.facebook.com/SurfersAgainstSewage Twitter - @sascampaigns Instagram - www.instagram.com/surfersagainstsewage

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# The charity's objectives are:

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

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

# To achieve our aims SAS:

Influences governments on key issues affecting oceans, beaches and recreational water users and policies needed to deliver a cleaner and safer marine environment.

Creates volunteering opportunities for individuals and communities to be involved with activities to safeguard our seas, coastlines and beaches.

Educates communities on the achievable, sustainable solutions, which can help protect our waves, oceans and beaches.

Challenges industry to adopt better standards to protect our coastal environment.

Promotes scientific, economic and health evidence to support calls for a cleaner and safer marine environment.

Informs the general public about issues affecting UK waves, oceans and beaches, and those that use them.

### **Statement of Public Benefit**

The Trustees confirm that they have complied with the guidance issued by the Charity Commission concerning public benefit in relation to the activities Surfers Against Sewage undertakes.

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. This, in turn, ensures that the marine and coastal environment is better protected for the benefit of current and future generations. The education programme run by SAS, associated volunteering initiatives, 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:

'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.'

This report sets out the successes and achievements of SAS over the past year, highlighting the scope, impact and range of SAS work protecting our coastal environment for the public benefit. It also sets out how SAS has achieved these aims for the public benefit.

# 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.



# Our Achievements in 2016



19,491 volunteers at beach cleans

109,101Volunteer

hours contributed to tackling plastic pollution

-----

946 Large scale beach cleans organised



### 125 Regional Leaders Nationwide

Fully trained & equipped Regional Reps, permanent environmental volunteers leading communities nationwide

85% reducation in plastic bag usage in supermarkets thanks to the 5p plastic bag charge





23 Members of Parliment as part of our All Party Parlimentary Group.

330 beaches covered by our Safer Seas Service App and online map in 2016

244,124 Free real-time quality alerts issued in 2016

Our environmental work seen by over 13 million in the media

### £1,077,106

The value to UK beaches of SAS volunteering hours

07

### Beach Cleans & Community Outreach

Thanks to our incredible community of supporters, 2016 was another highly successful year of impact and influence, involving the largest number of volunteers the charity has ever mobilised, now one of the biggest networks of coastal volunteers in the UK. It also saw the continued development and training of our network of permanent Regional Reps, deliver more beach cleans than ever before, develop and distribute our Beach Clean Box to coastal communities throughout the UK and most excitingly increase the value of our voluntary network to over £1 million.

- **19,491** Beach clean volunteers participated with SAS
- **109,101** Volunteer hours contributed worth approximately £1,077,106 to the protection of UK beaches
  - 946 Beach cleans organised
  - **125** Expansion of the Regional Reps network from 75 to 125 locations fully represented by SAS's permanent voluntary environmental leaders
    - 64 Tonnes of plastic pollution and marine litter removed from our beaches
  - **16.7** Tonnes of plastic pollution recycled

Our beach clean activities continued to grow at a significant rate, which saw us deliver almost 1,000 community beach cleans, averaging 2 ½ every day of the year. Our unique and fun way of working with volunteers means that we now deliver more beach cleans than any other charity in the UK, involve more volunteers across an increasingly wide demographic, and are widely recognised as one of the leading charities working in Europe in this area.



# **Regional Reps**

We expanded our network of regional volunteer leaders, our Regional Reps, from 75 to 125. This means that we now cover 125 coastal locations nationwide with a permanent, trained and equipped community leader to drive coastal conservation, community engagement, education and campaigns. Our regional volunteers continue to inspire us with their knowledge, dedication, commitment and ultimately with the amazing results they are achieving. Regional Reps in numbers:

125 coastal & inland locations in the UK covered

529 beach cleans organised

669 environmental education talks delivered

- 5,717 local community volunteers recruited
  - 6 training events delivered by SAS staff to our network of volunteers

25,000 community information resources distributed



### Education

We were delighted to launch our "Be the Change" education programme in 2016. Developed in partnership with Clean Cornwall and Cornwall Council we visited 21 schools and spoke to 2,912 school children across the county. The programme culminated with an event, the "Rubbish Day Out", held at the Eden Project in Cornwall, involving hundreds of students.

"Great presentation with A REALLY IMPORTANT MESSAGE. Lots of opportunity for the children to interact. This is key when working with primary children! Great campaign we look forward to working with SAS again in the future." Marazion Primary School.

Nationwide, we delivered hundreds of community presentations and schools talks reaching thousands of young people and communities.

**711** Environmental education talks delivered at schools, organisations and events nationwide

161 Schools visited

The continued expansion and growing demand for SAS's education programme meant that we could recruit an education officer with the generous support of our funders. This will really help us to expand our education work in 2017 as we set plans in place for a national education programme with new partners.



## Beach Clean Box

We launched the "Beach Clean Box" with our network of regional environmental volunteers. Thanks to a £100,000 award from players of People's Postcode Lottery, we were proud to launch these specially designed beach conservation kits, which include beach clean tools such as; buckets, bin bags, gloves, litter picker and shovel as well as vital scientific monitoring and education materials.

Beach Clean Boxes are specialist beach protection kits, easy to use they are accessible for all and available for the whole community to use. Managed by our network of highly trained Regional Reps, Beach Clean Boxes will be available at 125 coastal locations across the UK for communities to coordinate group beach cleans, plan local marine conservation campaigns and record the results in what will help map action and progress at each beach.



### Plastic Pollution & Deposit Return Schemes

In 2016 we consulted various community stakeholders regarding our priority campaigns. Marine plastic pollution was clearly shown to be the biggest concern with the greatest need for action, and potential to activate impactful projects at all levels moving forward from the community to policy makers.

We launched our "Message in a Bottle" campaign, calling for the introduction of a Deposit Return System for plastic bottles and other containers across the UK.

A simple circular economy Deposit Return System could help almost eliminate plastic bottles and other containers littering our precious blue and green spaces, ensuring they are returned to the manufacturer for reuse or recycling, protecting our environment and saving a valuable resource. In the UK we use an estimated 38.5 million plastic bottles and 59 million cans every, with 16 million being lost to the environment, buried in landfill or burnt in incinerators daily. Recycling rates hover just above 50% when countries with deposit return systems average a collection rate of PET plastic bottles of 90%+.

### www.messageinabottle.org.uk



## **Advocacy and Influence**

Our marine conservation All Party Parliamentary Group (APPG), involving 23 Members of Parliament, continued to provide SAS with an essential platform to raise serious environmental threats and marine conservation issues directly with politicians and senior civil servants. In 2016, this included focused discussions on water quality and marine plastic pollution.

23 Members of Parliament involved in our marine conservation All-Party Parliamentary Group

Ocean plastic pollution was a key area of interest for APPG members, with strong support for developing discussions on deposit return systems and exploring measures and policy that could prevent plastic from entering the environment.

The Sewage Free Seas petition of **13,000** signatories was delivered to the All Party Parliamentary Group to urge more restrictions on combined sewer overflow discharges. This resulted in the chair, Steve Double MP, writing to the Environment Agency on the issue with resulting discharge licenses being reviewed and amended.

We were invited to contribute our expertise to the government's developing National Litter Strategy, joining cross-sectorial meetings

We were one of the founding members of the **#BreakFreeFromPlastic** movement and the Plastic Movement Alignment Process, participating in meetings in Brussels.

We were strong proponents of the benefits of EU environmental legislation in the run up to the European Referendum, discussing these with cross-party politicians and publishing several associated articles.

Thanks to our advocacy over recent years, 2016 studies showed an **85%** reduction in plastic bag usage since the 5p carrier bag charge introduced, as called for in successful, collaborative Break The Bag Habit Campaign that brought about the new legislation to drive this impact and benefit for the environment and resource management. This equated to over 6 billion fewer bags given out during the first 6 months of the legislation being introduced.



## Water Quality

The bathing water quality results in 2016 were incredibly positive. The dry summer coupled with infrastructure investment means that 2016 saw widespread 'Excellent' bathing water results. This pointed, in part, to the success of Surfers Against Sewage's campaigns, advocacy and media work over the past decade, calling for cleaner bathing waters through an enhanced and improved Bathing Water Directive designed to better protect beachgoers and recreational water users.

We continued to provide free, real time water quality alerts through our Safer Seas Service to provide important health and safety information for all water users.

Safer Seas Service in Numbers

| 330     | Beaches covered by our Safer Seas Service App and online map in 2016 |
|---------|--|
| 19,000  | Registered users   |
| 329,185 | Unique visits to the Safer Seas Service App                          |
| 244,124 | Reduced water quality alerts issued in 2016                          |
|         |  |

For full details across all Surfers Against Sewage projects undertaken in 2016, please visit www.sas.org.uk

# Organisational

In 2016, we developed a strategic plan in consultation with staff, trustees, regional reps, members, funders and experienced external facilitators.

The aim was to set a clear 5 year strategy (2017 - 2022) for the charity, setting out our new priority issues, projects and campaigns.

After a extended period of growth, the new strategy will help inspire & attract the necessary support to further expand our work and deliver increased sustainability and impact for our work with communities to protect oceans, waves, beaches and wildlife.

### **SAS Intellectual Property**

The following Trade Marks were registered in 2016.



### Media, Social Media & Marketing

We continue to engage and educate the public through our website, working with the press and through our social media channels. Despite being a small team and not having a dedicated press officer we still manage to reach millions of people with our work which helps us to attract more volunteers and raise awareness about our work and the issues we work on. One of the highlights this year was our beach cleans appearing on BBC The One Show.

SAS Facebook page – 106,000
SAS website www.sas.org.uk – 30,000 unique users per month.
SAS E-Newsletter subscribers – approximately 83,000 subscribers
Twitter – 24,300 followers
Instagram – 33,600 followers
SAS Pipeline quarterly magazine – approximately 22,500 readership
Our environmental work was seen by over 13 million individuals through the media

In 2016, SAS continued to produce & distribute its membership magazine, Pipeline, covering project updates and other exclusive information for SAS members. This is the main method of reporting progress to all stakeholders alongside the charity's extensive digital reach.

Surfers Against Sewage continued to attract significant media coverage for its campaigns in national print and broadcast press, regional media and water sports media reaching over 13 million people in 2016.



# Our plans for 2017







Launch Plastic Free Coastlines lead campaign.

25,000 volunteers

175 Regional Reps

1500 large scale beach cleans

10 million minutes of volunteering time

**250,000** signatures for the Message In A Bottle Campaign

Plastic Free Parliment

Plastic Free Schools

Expand the Safer Seas Service more beaches & inland bathing waters



# Future Activity and Plans for 2017

In 2016 we developed a new strategic plan in consultation with Surfers Against Sewage staff, trustees, regional reps, members and experienced external facilitators.

Since 2008, Surfers Against Sewage has seen a sustained period of development, growth and impact, which has galvanised its position as one of the UK's most effective marine conservation & campaigning charities. This period has also seen the full transition of the organisation from a single-issue campaign group to a national marine conservation charity with extensive national and international reach. During this period, environmental issues and corresponding opportunities to create engaging and impactful campaigns has also changed.

In 2016, trustees, staff and external stakeholders met to review current organisational priorities, strategic goals, future opportunities and external factors influencing the charity. This was supported by external organisational development professionals. The long term strategy and priorities of the organisation were also discussed comprehensively through trustee meetings, planning sessions, external stakeholder consultation and the executive SAS team.

The process was informed through consultation with members and supporters, to help us develop an inclusive strategic plan through which we can build an even more effective, comprehensive and sustainable charity and community movement to protect our coastlines.

The aim is to set a clear long-term goal for the charity, to clearly express and tackle emerging marine conservation issues that unite us as an organisation and help us build a bigger movement for positive change.

The process clearly identified that the plastic pollution crisis in our oceans offers Surfers Against Sewage the biggest opportunity to continue to grow our work and impact. Over the past decade, we have also built one of the strongest national movements on marine litter and plastic pollution, from beach cleans to lobbying, which we can now expand to achieve more impact for the benefit of our coastline.

Whilst we have delivered multiple successes and distinct progress on improving recreational water quality in the UK over the last 26 years, the threat and severity of the plastic pollution crisis now far surpasses the residual work remaining on water quality. We will continue to work on a broad range of issues including water quality, climate change, marine protected areas, coastal development and human health issues, but will focus on a clearly defined priority campaign entitled Plastic Free Coastlines involving a range of delivery projects, campaigns and tactics over the coming 3-5 years.

Plastic Free Coastlines will help enable Surfers Against Sewage to successfully deliver the next stages of growth and impact, and will help demonstrate to our partners and supporters a clear pathway to delivering our aims, building on our successful track record.

### Surfers Against Sewage has some clear aims for 2017 including: Marine Plastic Pollution

- Create a clear new focus through Plastic Free Coastlines project work and campaigning
- Develop a new Plastic Free Coastlines community toolkit focused on tackling throw away plastic culture and single-use plastics, to engage, mobilize and unite communities in tackling their collective plastic footprint.
- Launch a major new campaign creative on single-use plastics, entitled Wasteland.
- Continue to develop our beach clean community movement to involve up to 25,000 volunteers in 2017
- Expand our Beach Clean Box community resource network to 150 locations
- Recruit, train and resource a further 50 Regional Reps nationwide, whilst continuing to develop, support, resource and activate the existing network.



- Deliver up to 1,500 significant organized community beach cleans nationwide, including through our Big Spring Beach Clean and Autumn Beach Clean Series.
- Providing the support and materials for our supporters to organise their own beach cleans year-round including small scale individual cleans through the #MiniBeachClean initiative.
- Launch Plastic Free Parliament to encourage civic participation and citizen lobbying, to build a movement calling for MPs to reduce and remove avoidable single-use plastics in Parliament.
- Continue to build our community movement calling for deposit return schemes through the Message In A Bottle petition and explore moving it to a new platform such as 38 Degrees to reach a wider audience.
- Continue to develop and build our work on plastic pollution through existing community activations including Mermaid's Tears, Break The Bag Habit, Beat The Microbead (Success story, Return To Offender and other existing SAS and collaborative projects.

- Continue to grow our single-use plastic advocacy and influence through the All Party Parliamentary Group, the National Litter Strategy, the Break Free From Plastic Movement and other platforms and collaborations.
- Investigate opportunities to extend our research and primary evidence around plastic, oceans and human health.
- Engage more citizen scientists Monitoring levels and types of plastic pollution as part of SAS community beach cleans to contribute to identifying industry solutions and supporting calls for new government policy and legislation.
- Amplify our call for a 50% reduction of UK beach litter and plastic pollution by 2022 and building the road map of activity to help achieve this.
- Collaborating on new marine litter initiatives to prevent the flow of litter to the marine environment, focusing on the circular economy and seeing marine litter as a resource rather than waste.
- Continued promotion of the SAS Marine Litter Report a five-year plan to reduce marine litter by 50% by 2020.
- Raising the profile of SAS plastic pollution activities amongst politicians, specifically through the POW All Party Parliamentary Group, and aim to better influence and inform government to tackle the marine litter crisis through policies and tangible action.
- Aiming to participate further in key marine litter strategy meetings (political, academic and industry) at UK and international level to influence government and industry policy on marine litter.
- Encouraging business to reduce packaging, increase messaging to reduce littering, select less harmful packaging options and support grassroots environmental activities protecting waves, oceans and beaches.



### Water Quality

- We will better promote the positive progress our campaigns have helped deliver in improving water quality nationwide. The last 25 years has seen a dramatic improvement in coastal water quality thanks to highly effective EU legislation (Urban Waste Water Treatment Directive, Water Framework Directive, Bathing Water Directive) and some strong campings from organisations including SAS.
- In 2016, 98.5% of England's bathing waters passed the commission's minimum standards, compared to only 27% in 1990. Surfers Against Sewage is widely recognised for being one of the stakeholders that helped achieve this.
- In 2017, we will explore the possible expansion of the the Safer Seas Service to protect recreational water users at even more popular beaches, surf spots and safe inland bathing zones nationwide.
- We will continue to provide free push messaging, real time mapping and email notifications through the safer Seas Service to alert subscribers to short-term pollution incidents arising from combined sewer overflows.
- We will continue to lobby water companies and the UK government on water quality issues and participate in meetings where necessary and constructive.
- We will continue to raise the awareness of the need to protect and continually strive to improve water quality where needed, particularly in the wake of Brexit, which may threaten to reverse some of the progress we have helped deliver in the last 25 years.
- We will build new discussions with water companies to ensure the Safer Seas Service can become a sustainable and increasingly impactful project over the next five years to cover all UK bathing waters and some inland sites where safe and achievable.
- We will continue to build the evidence base, both health-related and environmental, on water quality campaigns and initiatives.

### **Protect Our Waves**

- Working with other leading global NGO's we will develop plans for the Global Wave Conference 2018.
- We will expand our work on Marine Protected Areas through the Protect Our Waves APPG in discussion and collaboration with partner NGOs and charities.
- We will seek funding to further develop our APPG and open up the group to other NGOs and charities where possible to increase impact.
- We will increase the evidence base, both economic and environmental, to support the promotion and protection of UK surf spots and coastal recreational zones.

### Community Engagement, Outreach, Volunteering & Education

- We will expand our network of SAS Regional Reps to 175 individuals leading strong and engaged communities.
- We will deliver a minimum of 100,000 volunteer hours to protect UK beaches.
- We will train, resource and mobilise the Regional Reps to help us deliver projects nationwide.
- We will create volunteering roles to help support plastic pollution campaigns, citizen science initiatives and health studies.
- We will continue to attract a high level of media profile for the charity and its issues.
- We will develop a new high profile flagship advertising campaign through the pro-bono support of M&C Saatchi to support ongoing and building environmental initiatives nationwide.
- We will redevelop our supporter management systems and website, to maximise opportunities for campaign engagement, volunteering, membership recruitment, fundraising, merchandise sales and other areas important to SAS's on-going charitable mission and impact.

### Fundraising

**SAS membership** has seen sustained growth since 2014. We need to continue investing in membership to ensure that we can sustain this growth providing essential unrestricted income for the charity.

**SAS Corporate support.** The introduction of our business 250 Club membership has been very successful, we will continue to build on this.

**SAS Merchandise.** We have grown our merchandise income stream by 35% since 2015. We will continue to maintain growth of the SAS shop through developing our retail presence at Wheal Kitty, through social media, traditional and new marketing methods.

**Database.** SAS's current database has served us well but we now need to take the next step in data management and invest in a bespoke charity CRM database. We communicate with hundreds of thousands of people every year and by better managing this data will enhance all areas of SAS's work, from fundraising to volunteer management and campaigns delivery.

**SAS Website** we will invest in our website so that it better reflects our work as a charity and provides compelling reasons for people to support out work and participate in our growing volunteering programmes.

**Connecting to our supporters.** The success of the Kurt Jackson event highlighted the need to organise more events for our members. We will organise 4 events in 2017 to give our supporters the opportunity to meet the team and hear about our work first hand.

We have put plans in place to ensure the organisation is ready for the upcoming General Data Protection Regulation in May, 2018. We will be conducting an audit of all personal data we hold, procedures for processing data, subject access requests. We will also be appointing a Data Protection Officer to work on a part time basis.

## **Financial Review**

During the year the Charity raised £1,009,846 from general public, government agencies, corporate and charitable trust donations and corporate sponsorship to carry out the programmes and projects mentioned in the above report. £949,406 was expanded during the current year.

As shown in the restricted funds column in the Statement of Financial Activities, £541,447 of income was restricted for specific projects and the expenditure on those projects was £512,816. SAS is dependent upon securing unrestricted funding, the major source of this being membership subscriptions.

£468,399 was raised with no restrictions through fund-raising activities and donations. Unrestriced charitable expenditure of £436,590 was used to deliver unrestricted projects as detailed in note 11 to the financial statements.

Our thanks to all who gave their time and money to SAS during the year.

### **Investment Policy**

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

## **Reserves Policy**

The reserves are required to meet the working capital requirements of the charity and to allow continued funding of a project in the event of funding not being immediately available, until further funding can be sourced.

The Trustees aim to hold general reserves, excluding those represented by fixed assets and specific designated funds, sufficient to cover three months' operating costs. Income and expenditure streams are forecast through annual budgets and carefully monitored through monthly management accounts. Budgeted expenditure for 2017 is around £1,000,000, because of this increase in expenditure and the continued growth of the charity, Trustees believe that Charity reserves of £223,353 need to be increased to £300,000 by 2020.

### **Risk Management**

The Trustees' have conducted a review of the major risks to which the charitable company is exposed. A risk register has been established to mitigate the risks the charitable company faces. Internal control risks are minimised by the implementation of procedures for authorization of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charitable company. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

### Trustees' responsibilities in relation the financial statements.

The charity trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the charity trustees to prepare financial statements for each year which give a true and fair view of that state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

· Select suitable accounting policies and the apply them consistently;

· Observe the methods and principles in the Charities SORP;

· Make judgements and estimates that are reasonable and prudent;

• State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

• Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements company with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

• There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and

 $\cdot$  The trustees, having made enquiries of fellow directors and the auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

Signed .....

Date .....

### Surfers Against Sewage Ltd Statement of Financial Activities (income and expenditure account) for the year ended 31 December 2016

| Income:<br>Donations and membership subscriptions         241,947         293,133         535,080         511,613           Charitable activities:<br>Grants         3         61,531         179,847         241,378         189,162           Sponsorship         3         -         68,467         66,467         102,251           Other income         3         1,663         -         1,663         101,54           Other trading activities:<br>Merchandise Sales         104,055         -         104,055         79,711           Raifie Ticket Sales         104,055         -         104,055         79,711           Fundraising Income         58         -         58         60           Total income         58         -         58         60           Total income         58         -         58         60           Total income         468,399         541,447         1,009,846         943,321           Expenditure         (54,544)         -         (54,544)         (48,737)           Charitable activities         4         (382,046)         (512,816)         (394,862)         (860,682)           Total expenditure         31,809         28,631         60,440         33,902         33,902  |                             | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2016<br>£ | Total<br>2015<br>£ |
|--|-----------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| Grants         3         61,531         179,847         241,378         189,162           Sponsorship         3         -         68,467         68,467         102,251           Other income         3         1,663         -         1,663         10,154           Other trading activities:         Merchandise Sales         104,055         -         104,055         79,711           Rafite Ticket Sales         17,512         -         17,512         13,879           Fundraising Income         58         -         58         60           Total income         58         -         58         60           Total income         58         -         58         60           Total income         468,399         541,447         1,009,846         943,321           Expenditure         -         (54,544)         -         (54,544)         (48,737)           Charitable activities         4         (382,046)         (512,816)         (949,406)         (909,419)           Net income/(expenditure) and net movement in funds for the year         31,809         28,631         60,440         33,902           Reconciliation of funds         208,031         7,096         215,127         181,225 </td <td></td> <td></td> <td>241,947</td> <td>293,133</td> <td>535,080</td> <td>511,613</td> |                             |       | 241,947                    | 293,133                  | 535,080            | 511,613            |
| Grants         3         61,531         179,847         241,378         189,162           Sponsorship         3         -         68,467         68,467         102,251           Other income         3         1,663         -         1,663         10,154           Other trading activities:         Merchandise Sales         104,055         -         104,055         79,711           Rafite Ticket Sales         17,512         -         17,512         13,879           Fundraising Income         58         -         58         60           Total income         58         -         58         60           Total income         58         -         58         60           Total income         468,399         541,447         1,009,846         943,321           Expenditure         -         (54,544)         -         (54,544)         (48,737)           Charitable activities         4         (382,046)         (512,816)         (949,406)         (909,419)           Net income/(expenditure) and net movement in funds for the year         31,809         28,631         60,440         33,902           Reconciliation of funds         208,031         7,096         215,127         181,225 </td <td>Charitable activities:</td> <td></td> <td></td> <td></td> <td></td> <td></td>       | Charitable activities:      |       |                            |                          |                    |                    |
| Sponsorship<br>Other income         3<br>3         -<br>3         68,467<br>1,663         68,467<br>1,663         102,251<br>10,154           Other trading activities:<br>Merchandise Sales<br>Rafile Ticket Sales         104,055         -<br>17,512         104,055         79,711           Rafile Ticket Sales<br>Fundraising Income         104,055         -<br>41,633         -<br>41,633         104,055         79,711           Investment income         58         -<br>41,633         -<br>41,633         41,633         36,491           Investment income         58         -<br>58         58         60           Total income         468,399         541,447         1,009,846         943,321           Expenditure<br>Raising funds         (54,544)         -<br>(54,544)         (48,737)           Charitable activities         4         (382,046)         (512,816)         (894,862)         (360,682)           Total expenditure         (436,590)         (512,816)         (949,406)         (909,419)           Net income/(expenditure) and net movement in<br>funds for the year         31,809         28,631         60,440         33,902           Reconciliation of funds<br>Total funds brought forward         208,031         7,096         215,127         181,225                |                             | 3     | 61.531                     | 179.847                  | 241,378            | 189,162            |
| Other trading activities:<br>Merchandise Sales         104,055         -         104,055         79,711           Raffle Ticket Sales         17,512         -         17,512         13,879           Fundraising Income         41,633         -         41,633         36,491           Investment income         58         -         58         60           Total income         468,399         541,447         1,009,846         943,321           Expenditure         -         (54,544)         -         (54,544)         943,321           Charitable activities         4         (382,046)         (512,816)         (894,862)         (860,682)           Total expenditure         -         -         (436,590)         (512,816)         (949,406)         (909,419)           Net income/(expenditure) and net movement in funds for the year         31,809         28,631         60,440         33,902           Reconciliation of funds         208,031         7,096         215,127         181,225   |                             | 3     | -                          |                          |                    |                    |
| Merchandise Sales       104,055       -       104,055       79,711         Raffle Ticket Sales       17,512       -       17,512       13,879         Fundraising Income       41,633       -       41,633       36,491         Investment income       58       -       58       60         Total income       58       -       58       60         Total income       468,399       541,447       1,009,846       943,321         Expenditure       -       (54,544)       -       (54,544)       943,321         Charitable activities       4       (382,046)       (512,816)       (894,862)       (860,682)         Total expenditure       (436,590)       (512,816)       (949,406)       (909,419)         Net income/(expenditure) and net movement in funds for the year       31,809       28,631       60,440       33,902         Reconciliation of funds       208,031       7,096       215,127       181,225  |                             | 3     | 1,663                      | -                        | 1,663              | 10,154             |
| Rafile Ticket Sales       17,512       -       17,512       13,879         Fundraising Income       41,633       -       41,633       36,491         Investment income       58       -       58       60         Total income       468,399       541,447       1,009,846       943,321         Expenditure       -       (54,544)       -       (54,544)       943,321         Charitable activities       4       (382,046)       (512,816)       (894,862)       (860,682)         Total expenditure       (436,590)       (512,816)       (949,406)       (909,419)         Net income/(expenditure) and net movement in funds for the year       31,809       28,631       60,440       33,902         Reconciliation of funds       208,031       7,096       215,127       181,225   |                             |       |                            |                          |                    |                    |
| Fundraising Income       41,633       -       41,633       36,491         Investment income       58       -       58       60         Total income       468,399       541,447       1,009,846       943,321         Expenditure       468,399       541,447       1,009,846       943,321         Expenditure       (54,544)       -       (54,544)       943,321         Charitable activities       4       (382,046)       (512,816)       (894,862)       (860,682)         Total expenditure       (436,590)       (512,816)       (949,406)       (909,419)         Net income/(expenditure) and net movement in funds for the year       31,809       28,631       60,440       33,902         Reconciliation of funds       208,031       7,096       215,127       181,225  |                             |       |                            | -                        |                    |                    |
| Investment income         58         -         58         60           Total income         468,399         541,447         1,009,846         943,321           Expenditure          468,399         541,447         1,009,846         943,321           Expenditure           468,399         541,447         1,009,846         943,321           Expenditure           (54,544)         -         (54,544)         (48,737)           Charitable activities         4         (382,046)         (512,816)         (894,862)         (860,682)           Total expenditure         (436,590)         (512,816)         (949,406)         (909,419)           Net income/(expenditure) and net movement in funds for the year         31,809         28,631         60,440         33,902           Reconciliation of funds<br>Total funds brought forward         208,031         7,096         215,127         181,225   | Raffle Ticket Sales         |       |                            | -                        |                    |                    |
| Total income       468,399       541,447       1,009,846       943,321         Expenditure       Raising funds       (54,544)       -       (54,544)       (48,737)         Charitable activities       4       (382,046)       (512,816)       (894,862)       (860,682)         Total expenditure       (436,590)       (512,816)       (949,406)       (909,419)         Net income/(expenditure) and net movement in funds for the year       31,809       28,631       60,440       33,902         Reconciliation of funds Total funds brought forward       208,031       7,096       215,127       181,225  | Fundraising Income          |       | 41,633                     | -                        | 41,633             | 36,491             |
| Expenditure         Raising funds       (54,544)       -       (54,544)       (48,737)         Charitable activities       4       (382,046)       (512,816)       (894,862)       (860,682)         Total expenditure       (436,590)       (512,816)       (949,406)       (909,419)         Net income/(expenditure) and net movement in funds for the year       31,809       28,631       60,440       33,902         Reconciliation of funds<br>Total funds brought forward       208,031       7,096       215,127       181,225  | Investment income           |       | 58                         | -                        | 58                 | 60                 |
| Raising funds       (54,544)       -       (54,544)       (48,737)         Charitable activities       4       (382,046)       (512,816)       (894,862)       (860,682)         Total expenditure       (436,590)       (512,816)       (949,406)       (909,419)         Net income/(expenditure) and net movement in funds for the year       31,809       28,631       60,440       33,902         Reconciliation of funds<br>Total funds brought forward       208,031       7,096       215,127       181,225  | Total income                |       | 468,399                    | 541,447                  | 1,009,846          | 943,321            |
| Raising funds       (54,544)       -       (54,544)       (48,737)         Charitable activities       4       (382,046)       (512,816)       (894,862)       (860,682)         Total expenditure       (436,590)       (512,816)       (949,406)       (909,419)         Net income/(expenditure) and net movement in funds for the year       31,809       28,631       60,440       33,902         Reconciliation of funds<br>Total funds brought forward       208,031       7,096       215,127       181,225  |                             |       |                            |                          |                    |                    |
| Charitable activities         4         (382,046)         (512,816)         (894,862)         (860,682)           Total expenditure         (436,590)         (512,816)         (949,406)         (909,419)           Net income/(expenditure) and net movement in funds for the year         31,809         28,631         60,440         33,902           Reconciliation of funds Total funds brought forward         208,031         7,096         215,127         181,225  | Expenditure                 |       |                            |                          |                    |                    |
| Total expenditure(436,590)(512,816)(949,406)(909,419)Net income/(expenditure) and net movement in<br>funds for the year31,80928,63160,44033,902Reconciliation of funds<br>Total funds brought forward208,0317,096215,127181,225  | Raising funds               |       | (54,544)                   | -                        | (54,544)           | (48,737)           |
| Net income/(expenditure) and net movement in<br>funds for the year31,80928,63160,44033,902Reconciliation of funds<br>Total funds brought forward208,0317,096215,127181,225   | Charitable activities       | 4     | (382,046)                  | (512,816)                | (894,862)          | (860,682)          |
| funds for the year<br>Reconciliation of funds<br>Total funds brought forward 208,031 7,096 215,127 181,225   | Total expenditure           |       | (436,590)                  | (512,816)                | (949,406)          | (909,419)          |
| Total funds brought forward         208,031         7,096         215,127         181,225  |                             |       | 31,809                     | 28,631                   | 60,440             | 33,902             |
| Total funds carried forward 11 239,840 35,727 275,567 215,127  |                             |       | 208,031                    | 7,096                    | 215,127            | 181,225            |
|  | Total funds carried forward | 11    | 239,840                    | 35,727                   | 275,567            | 215,127            |

All gains and losses recognised in the year are included in the Statement of Financial Activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

### Surfers Against Sewage Ltd Balance Sheet as at 31 December 2016

|                              | Notes |          | 2016    |          | 2015    |
|------------------------------|-------|----------|---------|----------|---------|
|                              |       |          | £       |          | £       |
| Fixed assets                 | 223   |          |         |          |         |
| Intangible assets            | 6     |          | -       |          | 1,750   |
| Tangible assets              | 7     |          | 20,550  |          | 25,544  |
|                              |       |          | 20,550  |          | 27,294  |
| Current assets               |       |          |         |          |         |
| Stocks                       |       | 12,682   |         | 16,788   |         |
| Debtors                      | 8     | 23,790   |         | 85,096   |         |
| Cash at bank and in hand     |       | 261,723  |         | 118,558  |         |
|                              | 1.1   | 298,195  |         | 220,442  |         |
| Creditors: amounts falling d | ue    |          |         |          |         |
| within one year              | 9     | (43,178) |         | (32,609) |         |
| Net current assets           | 5-    |          | 255,017 |          | 187,833 |
| Net assets                   |       | _        | 275,567 | _        | 215,127 |
| Funds                        |       |          |         |          |         |
| Unrestricted                 |       |          | 239,840 |          | 208,031 |
| Restricted                   |       |          | 35,727  |          | 7,096   |
| Total Funds                  | 11    |          | 275,567 | _        | 215,127 |

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The notes on pages 27 - 32 form part of these accounts.

Signed ..... Trustee Name ..... Approved by the board on .....

### Surfers Against Sewage Ltd Cash Flow Statement for the year ended 31 December 2016

|   | 2016<br>£ |
|---|-----------|
| Cash generated from operations                          |           |
| Operating surplus                                       | 60,382    |
| Reconciliation to cash generated from operations:       |           |
| Depreciation  | 12,054    |
| Amortisation of goodwill                                | 1,750     |
| Decrease in stocks                                      | 4,106     |
| Decrease/(increase) in debtors                          | 61,306    |
| Increase/(decrease) in creditors                        | 10,569    |
|   | 150,167   |
| Cash from other sources                                 |           |
| Interest received                                       | 58        |
|   | 58        |
| Application of cash                                     |           |
| Purchase of tangible fixed assets                       | (7,060)   |
|   | (7,060)   |
| Net increase/(decrease) in cash                         | 143,165   |
| Cash at bank and in hand less overdrafts at 1 January   | 118,558   |
| · · · · · · · · · · · · · · · · · · ·                   | -         |
| Cash at bank and in hand less overdrafts at 31 December | 261,723   |
|   |           |
| Consisting of:  |           |
| Cash at bank and in hand                                | 261,723   |

#### 1 Accounting policies

#### Basis of preparation

The accounts of the charitable company, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK (FRS 102), the 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 (FRS 102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

#### Income

Donations are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. This includes donated services which have been shown at their estimated market value.

Merchandise sales, raffle ticket sales, subscriptions from members and other income are recognised when received.

#### Investment income is included when receivable

Grants and sponsorship, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable

#### Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of partial VAT which cannot be recovered.

Cost of generating funds comprise of the purchase of merchandise for resale and any surplus is used by the charity to meet its aims and objectives.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. A breakdown in shown within note 4.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, e.g. estimated wages as set out in note 4.

#### Accumulated funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

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

#### Depreciation / amortisation

Depreciation / amortisation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Individual fixed assets costing £250 or more are capitalised at cost.

Leasehold improvements Fixtures, fittings & equipment Computer Equipment Motor vehicles Website equally over the period of the lease 25% straight line on cost 33% reducing balance 25% reducing balance 33.33% straight line on cost

#### Stocks

Stock is valued at the lower of cost and net realisable value.

#### Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

#### **Financial Instruments**

The charitable company only has 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.

#### Leasing and hire purchase commitments

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

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

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

| Operating surplus / deficit                            | 2016<br>£ | 2015<br>£ |
|--|-----------|-----------|
| This is stated after charging:                         | E         | L         |
| Depreciation of owned fixed assets                     | 12,054    | 11,848    |
| Amortisation of goodwill                               | 1,750     | 3,000     |
| Auditors' remuneration                                 | 6,000     | 5,850     |
| Income from charitable activities                      | 2016      | 2015      |
|  | £         | £         |
| Grants:  |           |           |
| BIG - Cornwall Dev Co                                  |           | 6         |
| Cornwall Council                                       | 12,000    | -         |
| FLAG - Community Information Panels                    | -         | (1,037)   |
| Garfield Weston Foundation                             |           | 15,000    |
| Michael Marks Charitable Trust                         | 4,750     | +         |
| Patagonia  | 8,806     | -         |
| Regional reps  | 7,250     | 19,400    |
| The Crown Estate - Beach Cleans                        | 34,000    | 34,000    |
| The Environment Agency                                 | -         | 25,000    |
| The Ettrick Charitable Trust                           | 1,000     | -         |
| The Jane Hodge Foundation                              | 5,000     | 47 200    |
| The Moondance Foundation                               | 30,000    | 47,200    |
| The Nineveh Lark                                       | 2,000     | 19 004    |
| The Peoples Postcode Trust                             | 99,291    | 18,994    |
| The Steel Charitable Trust                             | 6,000     |           |
| Tides Foundation                                       | -         | 5,134     |
| University of Exeter                                   | -         | 7,464     |
| Unrestricted   | 31,281    | 9,151     |
| World Animal Protection                                | -         | 4,000     |
| World Animal Protection - Global Ghost Gear Initiative | 10        | 4,851     |
| Sponsorship:   | 12,000    | 12,000    |
| Barefoot Wine  | 14,616    | 12,000    |
| Be The Change  | 14,010    | 1,000     |
| Bourne Leisure   |           | 76,765    |
| Global Wave Conference                                 | 20,000    | 70,705    |
| Greggs   | 5,000     |           |
| Nalders  | 16,851    | -         |
| Spring Beach Cleans                                    | 10,001    | (2,000)   |
| Premium Lighting                                       |           | 9,486     |
| Vita Coco  |           | 5,000     |
| World Animal Protection                                |           | 5,000     |
| Other income   | 1,663     | 10,154    |
|  | 311,508   | 301,567   |

### 4 Expenditure on charitable activities

|   |                          | Depreciation | Staff      | Support<br>& Governance | Campaign | Total   |
|---|--------------------------|--------------|------------|-------------------------|----------|---------|
|   |                          | £            | £          | £                       | £        | £       |
|   |                          | 13,804       | 320,990    | 180,812                 | 379,256  | 894,862 |
|   | Basis of apportionment   | direct       | staff time | direct                  | direct   |         |
|   |                          |              |            |                         |          |         |
| 5 | Analysis of staff costs  |              |            |                         | 2016     | 2015    |
|   |                          |              |            |                         | £        | £       |
|   | Wages and salaries       |              |            |                         | 293,822  | 259,406 |
|   | Social security costs    |              |            |                         | 26,139   | 23,749  |
|   | Training and recruitment |              |            |                         | 1,029    | 2,299   |
|   |                          |              |            |                         | 320,990  | 285,454 |

The key management personnel of the Charitable Company is the Chief Executive Officer and his employee benefits for the year were £63,161.

| Number of employees:   | 2016<br>Number | 2015<br>Number |
|--|----------------|----------------|
| Chief Executive Officer  | 1              | 1              |
| Campaign Director  | 1              | 1              |
| Campaign Officer   | 1              | 1              |
| Regional Reps & Volunteer Manager                                  | 1              | 1              |
| Projects Manager   | 1              | 1              |
| Finance Assistant  | 1              | 1              |
| Finance Manager  | 1              | 1              |
| Head of Fundraising  | 1              | 1              |
| Fundraising Assistant  | 1              | 1              |
| Merchandise Officer  | 1              | 1              |
| Membership Manager   | 1              | 1              |
| Average number of full time equivalent employees during the period | 11             | 11             |

| 6 | Intangible fixed assets<br>Goodwill: | 2016<br>£ |
|---|--------------------------------------|-----------|
|   | Cost                                 |           |
|   | At 1 January 2016                    | <br>9,000 |
|   | At 31 December 2016                  | <br>9,000 |
|   | Amortisation                         |           |
|   | At 1 January 2016                    | 7,250     |
|   | Provided during the year             | 1,750     |
|   | At 31 December 2016                  | 9,000     |
|   | Net book value                       |           |
|   | At 31 December 2016                  | <br>-     |
|   | At 31 December 2015                  | <br>1,750 |
|   |                                      |           |

Website costs are being written off in equal annual instalments over its estimated economic life of 3 years.

#### 7 Tangible fixed assets

|    |  | Leasehold<br>Improvements<br>£ | Plant and<br>machinery<br>etc<br>£ | Motor<br>vehicles<br>£ | Total<br>£       |
|----|--|--------------------------------|------------------------------------|------------------------|------------------|
|    | Cost   |                                |                                    |                        |                  |
|    | At 1 January 2016<br>Additions   | 18,333                         | 82,655<br>7,060                    | 13,912                 | 114,900<br>7,060 |
|    | At 31 December 2016  | 18,333                         | 89,715                             | 13,912                 | 121,960          |
|    | Depreciation   |                                |                                    |                        |                  |
|    | At 1 January 2016  | 17,950                         | 64,993                             | 6,413                  | 89,356           |
|    | Charge for the year  | -                              | 10,179                             | 1,875                  | 12,054           |
|    | At 31 December 2016  | 17,950                         | 75,172                             | 8,288                  | 101,410          |
|    | Net book value   |                                |                                    |                        |                  |
|    | At 31 December 2016  | 383                            | 14,543                             | 5,624                  | 20,550           |
|    | At 31 December 2015  | 383                            | 17,662                             | 7,499                  | 25,544           |
| 8  | Debtors  |                                |                                    | 2016<br>£              | 2015<br>£        |
|    | Trade debtors  |                                |                                    | 12,836                 | 39,869           |
|    | Other debtors  |                                |                                    | 10,954                 | 45,227           |
|    |  |                                |                                    | 23,790                 | 85,096           |
| 9  | Creditors: amounts falling due within one year   |                                |                                    | 2016<br>£              | 2015<br>£        |
|    | Trade creditors  |                                |                                    | 16,814                 | 11,825           |
|    | Other taxes and social security costs  |                                |                                    | 5,495                  | 6,506            |
|    | Other creditors  |                                |                                    | 20,869                 | 14,278           |
|    |  |                                | -                                  | 43,178                 | 32,609           |
| 10 | Other financial commitments  |                                |                                    | 2016                   | 2015             |
|    | At the year end the company had annual commitments und<br>operating leases as set out below: | ler non-cancellable            |                                    | £                      | £                |
|    | Operating leases which expire:   |                                |                                    | 12,881                 | 12,681           |
|    | within two to five years   |                                |                                    | 12,001                 | 12,001           |

#### **11 Movement in Funds**

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

|                                 |                              | Mo                 | vement in funds |                     |                                   |
|---------------------------------|------------------------------|--------------------|-----------------|---------------------|-----------------------------------|
|                                 | Balance<br>1 January<br>2016 | Incoming resources | Expenditure     | Transfers           | Balance at<br>31 December<br>2016 |
|                                 | £                            | £                  | £               | £                   | £                                 |
| Restricted funds:               |                              |                    |                 |                     |                                   |
| Barefoot Wine                   | -                            | 12,000             | 12,000          | -                   | -                                 |
| Be The Change                   |                              | 14,616             | 9,616           | -                   | 5,000                             |
| Boardmasters                    |                              | 100,000            | 100,000         |                     | -                                 |
| Cornwall Council                | -                            | 12,000             | 12,000          | -                   | -                                 |
| Greggs                          |                              | 20,000             | 20,000          | -                   | -                                 |
| Michael Marks Charitable Trust  | -                            | 4,750              | 4,750           | -                   | -                                 |
| M&C Saatchi                     | -                            | 193,133            | 193,133         |                     | -                                 |
| Patagonia Tides Foundation      | -                            | 8,806              | 8,806           | ·                   | -                                 |
| Regional reps                   | -                            | 6,500              | 6,500           | -                   | -                                 |
| The Crown Estate - Beach Cleans |                              | 34,000             | 34,000          | -                   | -                                 |
| The Ettrick Charitable Trust    | -                            | 1,000              | 1,000           | -                   | -                                 |
| The Jane Hodge Foundation       |                              | 5,000              | 5,000           | -                   | -                                 |
| The Nineveh Charitable Trust    |                              | 2,000              | -               | -                   | 2,000                             |
| The Norman Family Trust         | -                            | 500                | 500             | -                   | -                                 |
| The Peoples Postcode Trust      | 7,096                        | 99,291             | 83,660          | -                   | 22,727                            |
| The Steel Charitable Trust      | -                            | 6,000              | -               | 144                 | 6,000                             |
| Spring Beach Cleans             | -                            | 16,851             | 16,851          | 21 <del>- 1</del> 1 | -                                 |
| Stephens Scown                  | -                            | 5,000              | 5,000           | -                   | -                                 |
|                                 | 7,096                        | 541,447            | 512,816         | -                   | 35,727                            |
| Unrestricted funds:             |                              |                    |                 |                     |                                   |
| General Funds                   | 208,031                      | 468,399            | 436,590         | -                   | 239,840                           |

| Total funds: | 215,127 | 1,009,846 | 949,406 | - | 275,567 |
|--------------|---------|-----------|---------|---|---------|
|              |         |           |         |   |         |

Barefoot Wine Beach Rescue Tour – 2016 saw the nineth consecutive beach clean tour collaboration between SAS and Barefoot Wine. This summer tour engages communities with beach clean activities and environmental education.

Beach Cleans - Thanks to the support of The Crown Estate and Greggs we were able to deliver the biggest Autumn Beach Clean Series to date, involving over 8,000 volunteers at 285 beach cleans nationwide.

Boardmasters – We are delighted to continue to be the flagship, nominated charity of the UK's premier surf and music festival. This makes a huge contribution to the profile and awareness of the charity's ongoing environmental initiatives, community work and campaigns.

M&C Saatchi – Thanks to the ongoing pro bono support of M&C Saatchi we have been able to continue the development and delivery of our flagship communications campaigns including the initial development of Wasteland and the Sewage Free Seas campaign.

Stephens Scown - We would like to thank Stephens Scown solicitors for their pro bono support to register the trademarks on various Surfers Against Sewage logos.

Patagonia Tides Foundation – We would like to thank the Tides foundation for their support to develop the SAS Surf Activists project, a new resource aimed at supporting community coastal environmentalists – <u>www.surfactivists.org</u>

Regional Reps - Thanks to the players of People's Postcode Lottery, we were able to expand our team of Regional Reps to a further 50 beaches and coastal locations, expanding the network to 125 communities. We were also able to implement regional training events and equip our volunteers with Beach Clean Boxes for the benefit of the whole local community.

We would also like to thank the other foundations that have helped us grow our network of permanent community volunteers and the impact they create to protect local beaches through community beach cleans, education, campaigns, advocacy and outreach initiatives.

#### 12 Related party transactions

The charity has paid or received donated services from the following Trustees and their connected business organisations:

C Hides - his company M&C Saatchi, provided pro bono advertising campaigns to the charity and this has been included as donated services within incoming resources. The total market value of these donated services is £193,133.

#### 13 Transactions with Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year, other than as disclosed in note 12 related party transactions.

#### 14 Ultimate controlling party

The company is controlled by the Board of Trustees.

#### 15 Analysis of net assets between funds

|                     | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds<br>2016 | Total<br>funds<br>2015 |
|---------------------|-----------------------|---------------------|------------------------|------------------------|
|                     | £                     | £                   | £                      | £                      |
| Fixed Assets        | 16,487                | 4,063               | 20,550                 | 27,294                 |
| Current Assets      | 266,531               | 31,664              | 298,195                | 220,442                |
| Current Liabilities | (43,178)              | -                   | (43,178)               | (32,609)               |
| Net Assets          | 239,840               | 35,727              | 275,567                | 215,127                |

### Surfers Against Sewage Ltd Independent auditors' report to the members of Surfers Against Sewage Ltd

We have audited the accounts of Surfers Against Sewage Ltd for the year ended 31 December 2016 which comprise the Statement of Financial Activity, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity'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 members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statements', the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### Scope of the audit of the accounts

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm

#### Opinion on the accounts

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2016 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.

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

In our opinion the information given in the Trustees' Annual Report (which incorporates the strategic report and directors' report required by company law) for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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 audit have not been received from branches not visited by us:
- the accounts 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.

Neil Hallam ACCA (Senior Statutory Auditor) for and on behalf of Crane & Johnston C&J Ltd Accountants and Statutory Auditors

30/32 Trebarwith Crescent Newquay Cornwall TR7 1DX

## Acknowledgements

Surfers Against Sewage would like to thank all of its members, volunteers, supporters and fundraisers for their on-going support in making our campaigns to protect waves, oceans and beaches across the UK possible.

### Surfers Against Sewage would also like to thanks the following companies, organisations, foundations and individuals for their support in 2016:

SIMA Environmental Fund, Postcode Local Trust, Moondance Foundation, Crown Estate. Calouste Gulbenkian Foundation, Cornwall Council, Greggs Foundation, The Steel Charitable Trust, The David and Claudia Harding Foundation, The Henry C Hoare Charitable Trust, The Nineveh Charitable Trust, Michael Marks Charitable Trust, CHK Charities, Patagonia. The Seven Pillars of Wisdom Trust, Alfred Williams Charitable Trust, Chapman Charitable Trust, Clark, Bradbury Charitable Trust, Cobb Charity, Gerefa Charitable Trust, The 29th May 1961 Charitable Trust, The Alfred and Frances Rubens Charitable Trust. The Blackwell Charitable Trust, The Charity of Stella Symons, The Hobson Charity Limited,

The JSF Pollitzer Charitable Settlement, The Leonard Laity Stoate Charity, Lady Yuen Peng McNeice Charitable Foundation, The Percy Hedley 1990 Charitable Trust, The Rainford Trust, The Jane Hodge Foundation, The Anson Charitable Trust, Oakdale Trust, The Basil Samuel Charitable Trust, The St Mary's Charity, The W M Mann Foundation, The Hugh Fraser Foundation, The Craignish Trust, The Ratcliff Foundation, The Body Shop Foundation, The Norman Family Trust, The Portrack Charitable Trust, E S G Robinson Charitable Trust, The Linley Shaw Foundation, E Robson Charitable Trust, Lochlands Trust. James Thin Charitable Trust, Sir James Miller Edinburgh Trust, The Ettrick Charitable Trust, CRH Trust.

Nancy Roberts Charitable Trust, The TD Paton Trust, The Fineman Trust. Kurt & Caroline Jackson & The Jackson Foundation, M&C Saatchi, M&C Saatchi PR. Greggs PLC, Boardmasters, Patagonia, Parley for the Oceans, Barefoot Wine, Vision Nine, River Cottage, Soul & Surf, 60 Sticks, BioNutrition, Klean Kanteen, Bedruthan Steps Hotel & Spa, The Scarlet Hotel, Magicseaweed, Finisterre.

### **250 Club Members**

Inverted Turtle, Ocean Helper, Rustic Cakes, Harwoods Garage, Flowmo, Mantis World, Psyched Paddleboarding, Eat 2 Fingers, Blackwater Studios, Studio in the Sticks, Little Tide, Ecogym, Freewave Surf Academy, Hoffmann & Rathbone, Cornish Seaweed, Butta, Just Kampers, First Wave Adventures, Lizard Adventure Ltd, Solverboard, Coastal Spirit, Watergate Bay Hotel, Mylor Sailing School, Deimos Aircooled, Stay In Cornwall, Holidaycottages.co.uk, Falmouth Lodge Backpackers, West Wight Holidays, Sundried, Ninham Country Holidays, allSisters, Principality Building Society, My Claim Solved, Adventureline Walking Holidays, Surf Snowdonia, Marsdens Devon Cottages, Esme Wellbeing, Whale of a Time Clothing, Fourth Element, Crossways General Store, Hypr Nalu, CBSVL, Mungo's Hastings, Helping Hand Environmental, Adventure South, OSBK, Dor & Tan, Buff, Crantock Bay, Ashley House Printing Company, St Georges Country House Hotel, Northcore, Bridge Bike Hire, Whitby & Co, Escape Surf School, Wholegrain Digital, EcoStardust, Kernow Fires, Stitches + Steel, Christian Surfers UK, SW1 Productions, Elite Automotive, Gypsy Pirates.