

# 2021 ANNUAL REPORT & ACCOUNTS







**Surfers Against Sewage**

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St. Agnes, TR5 ORD

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# TRUSTEES REPORT



# 2021 OVERVIEW





# OBJECTIVES & ACTIVITIES

## Objects and aims

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

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

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

## The charity's objectives are:

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

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

## To achieve our aims SAS:

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



## **Public benefit**

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

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

## **Nature of governing document**

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

## **Recruitment and appointment of trustees**

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

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

There were 7 Trustees in post at 31st December 2021 (2020: 10 trustees).

## **Induction and training of trustees**

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





## Reference and Administrative Details

### **Chief Executive Officer**

H B Tagholm

### **Trustees:**

D Crockett (appointed 13 July 2022)

L Davies

C H Hides

C Hugo (resigned 24 March 2021)

L Kazan-Pinfield

J Khoo

H Koldewey

L Siegle

B Suffell (resigned 24 March 2021)

A Wade (resigned 10 May 2021)

R Walker (Chair)

### **Principal Office:**

Unit 2

Wheal Kitty Workshops

St Agnes

Cornwall

TR5 ORD

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

Company Registration Number

02920815

Charity Registration Number

1145877

### **Solicitors:**

Stephens Scown

Osprey House

Malpas Road

Truro

Cornwall

TR1 1UT

### **Bankers:**

Lloyds Bank PLC

7 Boscawen Street

Truro

Cornwall

TR1 2QT

### **Auditor:**

PKF Francis Clark

Lowin House

Tregolls Road

Truro

Cornwall

TR1 2NA



# CHAIR'S FOREWORD



I am very pleased to report a record-breaking year of volunteering for SAS, with more than 100,000 people coming together to support our work for the first time.

The occasion was our launch of our Million Mile Clean, with each volunteer walking ten miles while clearing their local beach, river, mountain or street of litter. This has rapidly become one of the UK's largest community clean initiatives and I am torn between being delighted by its success and dispirited by the need for it.

Fundamentally, our beaches, seas and wild spaces are blighted by too much plastic pollution and other detritus from modern society, which needs even more public attention and new interventions from everyone, including government and business.

Sadly, further evidence of the UK's casual approach to pollution is evident on almost every part of our coastline and in our rivers, as utilities continue to dump raw sewage into the environment.

SAS's vocal campaigns on this issue have played a major role in driving sewage pollution back to the top of the public, political and media agenda, raising awareness and understanding of the importance of this issue. This in turn helped us to deliver valuable amendments to the Government's Environment Act.

Last year we expanded the Safer Seas & Rivers Service, our water quality monitoring app, to include for the first time inland bathing locations on rivers, where the pollution problem is most acute. This helps both keep people safe, enabling them to avoid polluted waters, but also helps them take action with our campaigns.

Our education and community programme was another huge success over the last twelve months, with Plastic Free Schools programme reaching over 1.2 million students, while our Plastic Free Communities campaign has expanded to over 800 locations throughout the UK.

In January 2021 we launched a new Ocean & Climate Emergency campaign, mobilising our supporters at both the G7 meeting in Cornwall and COP26 in Glasgow, and delivering our climate petition with more than 66,000 signatures to 10 Downing Street.

We have continued to invest in and expand the SAS team to support our new campaigns and work streams. This included creating a new communications team and investing in PR support, which delivered the strongest year of media coverage we have ever enjoyed.

We emerge from the pandemic in a very strong position, ready to deliver more impact in the Ocean Decade.

I am very proud that SAS continues to develop as one of UKs most important marine conservation charities, while retaining our unique authenticity as the voice of those whose love of the ocean is rooted, like mine, in a love of surfing.

I look forward to continuing to work with Hugo and the rest of the team, and our growing army of community volunteers, to deliver growing awareness and increasing action to rid the world of the scourges of sewage and plastic pollution, to restore our ocean to the thriving ecosystem that we all depend on.

*Richard Walker, Chair, SAS*





# 2021 OVERVIEW

**142,428**  
**VOLUNTEERS**

participated in our Million Mile Clean Campaign

**400,000KG**



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



**1100000**  
**MILES**

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

**OVER 4,000**  
**COMMUNITY BEACH CLEANS**

were organised around the country.



**80,000**

**PEOPLE SUBSCRIBED TO THE**



**SAFER SEAS & RIVERS SERVICE**



**70,000**  
signed our Ocean & Climate Emergency petition, which we delivered to 10 Downing Street

**1,500**  
**OCEAN ACTIVISTS**

joined us for the G7 Paddle-out Protest in Falmouth in June

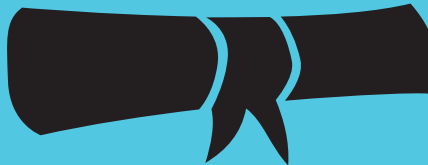


**230**

**REGIONAL REPS**

came together to lead action in towns, cities and villages nationwide.

**YOUTH OCEAN & CLIMATE MANIFESTO DELIVERED TO COP26**



We reached millions of people with coverage of our G7 campaign actions

**NEW LEGISLATION SECURED ON PLASTIC POLLUTION AND WATER QUALITY IN THE ENVIRONMENT BILL**



**1.2 MILLION STUDENTS**

inspired by our Plastic Free Schools campaign.

**800**  
PLASTIC FREE COMMUNITIES HELPED ELIMINATE OVER 43 MILLION ITEMS OF SINGLE-USE PLASTIC.  
**PLASTIC FREE COMMUNITIES**  
SURFERS AGAINST SEWAGE

**4,500**  
BUSINESSES JOINED THE PLASTIC FREE COMMUNITIES MOVEMENT



## INTRODUCTION

The last twelve months have been some of the most ambitious and impactful in our history, aligning with a time that ocean and environmental issues have garnered record levels of public, political and media awareness, linked to this Ocean Decade. We continued to work across our four priority issues, covering water quality, plastic pollution, ocean & climate impacts and the restoration of marine habitats. We delivered a range of innovative new campaigns and community initiatives to drive public participation, media coverage, policy and systems change. Focused actions around the Environment Bill, the G7 Summit, the COP26 Conference and national Bathing Season helped us inspire and empower more supporters and volunteers than ever as the world started to emerge from the most severe stages of the global pandemic.

Our campaigns on plastic pollution remained some of our most popular activities, providing a clear gateway to community activism. As part of this, our network of Ocean Activists grew

significantly, with over 140,000 beach clean volunteers joining us around the coastline, on rivers and in other blue and green environments. This remarkable network of volunteers cleaned and protected over a million miles of coastline through our new campaign, the Million Mile Clean, which we launched to bring people back together after prolonged periods of lockdown. An unprecedented number of citizen scientists also contributed to our Beach Brand Audit, helping expose the brands and companies responsible for the ongoing plastic pollution crisis.

The reach of our Plastic Free Communities initiative also grew to cover an incredible 850 locations as communities continued to join forces to tackle the issue of single-use plastics, together eliminating an estimated 43 items of avoidable plastic from circulation in 2021. The Plastic Free Schools campaign was also more popular than ever, taken on in over 3,000 schools across the UK representing over a million students. This campaign ensures that young people can





take local action but also provides them with the agency and tools to influence political and business leaders in demanding change.

Thanks to our ongoing water quality campaigns and the work of other NGOs, campaigners and individuals, the issue of water quality and sewage pollution also continued to hit the headlines in 2021. Our projects helped reveal the shocking scale of water company pollution, exposing the decades of under investment that has led to over three million hours of sewage pollution being dumped into our rivers and coastline annually, devastating unique and fragile blue habitats, which are vital to biodiversity, human health and wellbeing, and local economies. Just 14% of our rivers meet Good Ecological Status, and despite the boom in wild and cold-water swimming, we currently have just one official river Bathing Water. The profiteering of water companies at the expense of the environment caused widespread public outrage, and rightly so.

We continued to develop our water quality campaigns, providing the public with multiple ways to express their concern and act on the escalating issue of sewage pollution. Our Safer Seas and Rivers Service, the only national real-time water quality app attracted over 80,000 subscribers, helping inform and protect swimmers, surfers, holiday-makers and other water users from poor water quality. The app also connected users directly with local MPs and water company CEOs, allowing them to start conversations about the ongoing plague of pollution in local constituencies and demand urgent action. The service covers over 370 beaches and rivers, and data collected across the year informs our annual Water Quality Report, an appraisal of water company performance and sewage pollution at the nation's favourite beaches. The publication of the report once again helped us generate national and regional

headlines on the need for water companies to upscale investment to stop the huge scale of sewage discharges into Bathing Waters, rivers and coastlines. The report also included, for the first time, results from our citizen science river water quality testing programme, which revealed that 75% of rivers tested posed a serious ongoing risk to human health.

As part of both the water quality and plastic pollution campaigns, we also worked tirelessly around the Environment Bill to secure amendments to prevent the rampant pollution of the environment. We were pleased to secure amendments on both plastic pollution and water quality. Whilst not going as far as we wanted, securing changes to this landmark Bill showed that the collective voice of Ocean Activists can have a major impact beyond the beachfront. Our work through the Ocean Conservation All Party Parliamentary Group also evolved, helping us engage with more politicians and charity leaders on our priority issues.

We supported community leaders nationwide through our Regional Reps programme, including our first face-to-face conference and training event since the start of the pandemic. These live events, complementing our digital training events, are a vital part of our delivery model, allowing us to build strong relationships, connect volunteers and create lasting commitment to our campaigns and ocean conservation. We were delighted to welcome guest speakers this year, including from the Queer Surf Club, and the Diversity and Inclusion lead from Greenpeace UK, as we continued to learn from, collaborate with and grow our network.

It was also a huge year for our Ocean & Climate Emergency campaign, which we launched with a new report on the link between climate change and ocean health, and built on with our Youth Ocean & Climate Summit on World Ocean Day. Ocean Activists joined for a record-breaking paddle-out protest at the G7 Summit in Cornwall,



and on the streets of Glasgow, Newcastle, London and Brighton during the COP26 Conference.

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

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

None of this would have been possible without the commitment of our Board of Trustees and incredible executive team. We would like to thank them all for their contributions in making 2021 one of our strongest years.

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

The pandemic has shown us just how important our community is to our success. Our purpose is clearer than ever. We're here to engage, empower and mobilise individuals and communities with campaigns to protect and restore the ocean and all it makes possible this decade, and beyond. We have a vision that shapes everything we do. Thriving Ocean, Thriving People. A virtuous circle for a better world.

We're building a community that cares deeply about the planet we live on. That cares passionately about the ocean.

We're connected by our love of the water, from clouds to coastlines. The planet we share

is 70% ocean. One ocean that connects us all. Planet Ocean. Today we're more than surfers. We campaign on more than sewage. We're here because of the ocean. So, let's fight for it.

**“ It was another incredible year of action and impact at SAS HQ, in spite of the headwinds created by the pandemic. I'm incredibly proud of the team, who have been so resilient, resourceful and innovative throughout the year, engaging and inspiring record numbers of volunteers, delivering brilliant campaign impact, securing huge media coverage and driving phenomenal fundraising results to power our work.**

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

**We have a massive amount of momentum and some big ideas coming together to further increase our impact and ensure that we make 2022 the Super Year of Ocean Activism.” Hugo Tagholm, CEO, Surfers Against Sewage**







## COMMUNITY & EVENTS

As the worst impacts of the pandemic started to ease across the year, we were stoked to be able to bring our volunteers back together in what proved to be the biggest year of community action we have ever seen. Perhaps driven by a pent up desire for social activities after extended periods of lockdown, we were overwhelmed at the response from our communities, as tens of thousands of people came together to take action with us. It also seemed that there was a newfound public understanding of the need to protect and restore nature. They say that absence makes the heart grow stronger, and this certainly seemed to be the case as people returned to beaches and rivers with us.

## MILLION MILE CLEAN

Created in direct response to the pandemic, our new campaign, the Million Mile Clean was designed to bring volunteers back together to protect the health of the environment, but also to help their own health and wellbeing as we emerged from another lockdown.

After more than a year of isolation, social distancing and reduced physical activity, the Million Mile Clean reconnected communities with the environment, and brought the physical and mental wellbeing boost that beach cleans and community activities can provide. Our aim was to inspire 100,000 volunteers to commit to 10 miles of community cleaning in 2021 (beaches, rivers, green spaces and streets) to deliver a million miles by the end of the year. Good for the planet. Good for volunteers' physical health. Good for volunteers' wellbeing.



We had a phenomenal response to the campaign with 142,428 volunteers taking part in 4,216 beach, river, street and mountain cleans, clearing 398,179 kg of plastic and packaging pollution across 1,116,226 miles of the UK, making it Europe's biggest beach clean campaign.



## BRAND AUDIT

The 2021 campaign found that the top 12 most polluting brands were responsible for 65% of the packaging pollution collected, with Coca Cola and Pepsi-Co taking the top two spots of 'The Dirty Dozen'. Year-round data being captured by volunteers across the UK through the Million Mile Clean will help us better understand the scale of the issue and hold those responsible to account. Thousands of citizen scientists joined SAS in collecting this evidence to help expose over 300 companies responsible for the packaging pollution pandemic which is destroying the UK environment. Coca-Cola was once again identified as the biggest offender, with Coke cans and bottles being picked up three times more often than other brands. The report was launched with a giant sculpture at Watergate Bay, Cornwall, and attracted widespread media attention and helped us refocus our call for an 'all-in' Deposit Return Scheme.

The audit revealed that more than half of the pollution from the Dirty Dozen companies would be captured through such a scheme, including 80% of top polluter Coca-Cola's products.

“Our annual Brand Audit has once again revealed the shocking volume of plastic and packaging pollution coming directly from big companies and some of their best-known brands. Serial offenders including Coca-Cola – which tops the leader board year on year as the worst offender – are still not taking responsibility. Legislation such as an ‘all-in’ Deposit Return Scheme needs to be introduced urgently and governments need to hold these companies to account and turn off the tap of plastic and packaging pollution flooding the ocean.” Amy Slack, Head of Campaigns & Policy, Surfers Against Sewage





# PLASTIC FREE COMMUNITIES

Our network of Plastic Free Communities helped to remove a massive 43.3 million single use plastic items from circulation in 2021. The campaign empowers and connects people in a shared journey to free where they live from avoidable throwaway plastic. As part of the campaign over 800 communities and 4,590 businesses have chosen to stop using and selling single-use plastic items like plastic cutlery, coffee cups, water bottles and much more and instead opt for reusable items. This is making a big dent on the plastic pollution that is being found on our streets, beaches and in our rivers. In fact, you could fill a 25-metre swimming pool 14 times each year just by the number of plastic cups and drinks bottles eliminated by the movement. The campaign impact was documented in our new report, *Freeing the UK from Single-use Plastic*, which illustrates just how important and impactful locally led community action is to the fight against plastic pollution.

# PLASTIC FREE AWARDS

The Plastic Free Awards returned for their second year to celebrate those making the biggest waves in the fight against plastic pollution. The awards were another opportunity to recognise the achievements of campaigners, innovators, small businesses and communities across the UK leading the charge on plastic. The virtual awards were broadcast to the nation and co-hosted by SAS Trustees, Lucy Siegle and Richard Walker.



## Award Winners:

- Plastic Free Venues & Events:** EcoBooth
- Schools Champion:** Stow Primary School
- Small Business Leader:** Dougie John's Hair Salon
- Community Movement:** SAS Port Talbot
- Design & Innovation:** WAES Footwear
- Plastic Free Creative:** Andy Hughes
- Reduce & Reuse:** Royal Cornwall Hospitals NHS Trust
- Youth Activist:** Skye Neville
- Change Maker:** Dr Imogen Napper
- Sporting for Change:** The Big Plastic Pledge
- Plastic Free Hero:** Plastics Rebellion
- Best Plastic Campaign:** Ghost Fishing UK
- Sir Malcolm Walker Lifetime Achievement Award:** Afroz Shah

“Communities and individuals continue to lead the charge on plastics, saying no to unnecessary use that commits us to 500 years of hazardous waste. Unfortunately for policy makers, it is clear that this energy and focus from people across the UK will not stop until the problem is solved. But the activists (and that's what they are, even if some never expected to be!) from café owners and teachers to school kids and adventurers use their agency to think beyond the plastic pandemic.” *Writer, broadcaster and Head Judge, Lucy Siegle.*





KEEP  
ENTRANCE  
CLEAR



## PLASTIC FREE SCHOOLS

Plastic Free Schools is a pupil-led education programme designed by SAS to create measurable environmental outcomes and behavioural change in UK schools. The programme now reaches over 1.2 million students and is endorsed by the Department of Education, which has challenged all schools to go single-use plastic free by 2022. More than 3,000 schools are now registered with the programme and have been sent their resource packs and supporting materials.

Plastic Free Schools continued to be a very important part of SAS in 2021, as schools continued to navigate the challenges of the pandemic. We continued to develop and deliver innovative digital resources for the programme, to overcome ongoing restrictions and concerns about bringing students back together for live events.

We are on course to reach 20% of schools by the end of 2023.

## PUPIL POWER ASSEMBLY

On the 26th of November, 9,000 pupils, from almost 100 schools joined us for the Pupil Power Assembly 2021. The online event was broadcast live to participants of our Plastic Free Schools programmes from St Agnes to the Shetland Islands. The assembly was designed to equip pupils with the tools and inspiration to make their voices heard at the highest level of government and industry. Co-hosted by children's TV presenter Naomi Wilkinson, biologist, presenter and writer Gillian Burke, and the marine expert Charlie Young, the assembly also focused on helping pupils eradicate unnecessary single-use plastics being used in their school.



## REGIONAL REPS

Our Regional Reps (our network of environmental volunteers) continued to be critical to the success of our campaigns in 2021. We now have a highly-skilled, trained, equipped and connected network of 230 Regional Reps covering all regions of the UK. We were delighted to be able to bring these volunteers back together for a major in-person training event in the autumn as we continued to grow the network.

## WATER QUALITY

The campaign for tougher water quality legislation in the Environment Act saw record numbers of Ocean Activists, environmental campaigners, swimmers, surfers, NGOs and local groups taking to beaches, riverbanks and high-streets in the call to End Sewage Pollution. An uprising like never before, driven by the Great Sewage Scandal of 2021. The Government has claimed that the resulting legislation will be effective. We will be watching to make sure it is and that water companies are forced to work towards an end to sewage pollution, meeting targets for substantial pollution reductions year on year.







**SAFER  
SEAS &  
RIVERS  
SERVICE**

We redeveloped and rebranded the Safer Seas & River Service, with the app now including river locations, initially the River Dee in Wales, Warleigh Weir in Somerset, and Ilkley on the River Wharf in Yorkshire, as well as a number of streams in South West England. Providing the only national water quality information service, the Safer Seas & Rivers Service helps beach-goers, open water swimmers and water sports enthusiasts to track pollution events and real-time water quality information, allowing users to assess the risks of entering the water. In 2020 alone, the service flagged almost 3,000 sewage discharges and over 2,600 pollution warnings into officially designated bathing waters across the country, highlighting the continued health risks we face when entering the water. Over recent years, the huge growth of river-based water sports, such as paddle boarding, open water swimming and kayaking, has created a growing public concern around the state of UK waterways and so we think it's vitally important that we have the same water quality information provided to us, whether we are inland or at the coasts.

Last year, features added to the app empowered users to take direct action on water quality with MPs and proved a resounding

success, with more than 3,700 emails sent to over 100 MPs demanding an end to sewage pollution. This year, we've gone one step further and users can now email water company CEOs directly through the app too. This means that every time sewage is pumped into the environment, users of the Safer Seas & Rivers Service can make their voices heard directly to the people in charge of the polluting pipes.

Through the Safer Seas & Rivers Service, users can also help us gather evidence on how often people get sick after entering the water, providing us with the data to fuel our #EndSewagePollution campaign. By analysing the health reports submitted through the app, we can identify 'health hot spots' across the UK and better challenge water companies on their polluting ways.

**“ We now provide real-time water quality information to those who live inland as well as at the coast and hope to be able to include more rivers in the new look Safer Seas & Rivers Service over the coming months. The Safer Seas & River Service is an increasingly important part of our campaign to empower people to take action to end sewage pollution.” Amy Slack, Head of Campaigns, SAS.**







# WATER QUALITY REPORT

Our annual Water Quality Report reveals further shocking evidence of the sewage pollution crisis plaguing the UK's seas and rivers. Our data and research showed that water companies are increasing the discharge of harmful amounts of sewage into the environment with devastating consequences to the health of people and planet – all whilst they claim that improvements are being made.

The publication of the report generated widespread national and regional media coverage.

Our report revealed:

**5,517** sewage discharge notifications were issued by water companies over a 12-month period, an increase of 87.6% on the previous year.

**3,328** of these discharge notifications were issued during the Bathing Season at some of the country's best-loved beaches.

**1 IN 6** days were rendered 'unswimmable' due to sewage pollution during the Bathing Season.

**14%** of UK rivers are currently deemed to have 'good' ecological status.

**6/8** rivers tested in our new citizen science programme posed a continuous serious risk to human health.





# ENVIRONMENT BILL

After three long years of campaigning by Ocean Activists and NGOs, the Environment Bill finally received royal assent at the end of 2021 and was made into law, creating the Environment Act 2021.

The Environment Act is a key piece of legislation that sets out how the environment will be protected and restored for decades to come. Here is some of the progress SAS supporters helped deliver with us:

## Water Quality

Water companies must provide real-time information any time that a Sewer Overflow discharges. We have been campaigning on this issue for years and so this is a huge win. We will be working to add all of this new information into the Safer Seas & Rivers Service so water lovers can make more informed decisions about when to use our rivers and seas.

Water companies have to monitor and report on the impact of sewage discharges on water quality. This coupled with the real-time reporting on Sewage Overflow use will give us a clear

picture on the effects of sewage pollution and ensure we can tackle the worst polluters first.

Government must make a plan to tackle sewage pollution and present this to parliament by September 2022. This is an important commitment and SAS will be working hard over the next nine months to ensure the plan is bold, ambitious and actually gets delivered.

Finally, after huge public pressure from Ocean Activists, the government has placed a legal duty on water companies to progressively reduce the adverse impact of discharges from storm overflows. Whilst we had campaigned for a more ambitious duty, actually including any measure in the Act is a resounding success. The government has claimed that what is in the Act will be effective, so we will be using the new legislation to hold government and water companies to account in our mission to end sewage pollution.

Before the #EndSewagePollution campaign was launched, none of these duties to improve the state of UK water quality existed. Their inclusion is thanks to the efforts of SAS Ocean Activists nationwide.





## Plastic Pollution

The Environment Act also included some welcome measures to tackle plastic pollution, crucially including powers to create a Deposit Return Scheme. If designed effectively, taking a range of materials in all shapes and sizes, this could have a huge impact on reducing the amount of plastic entering the ocean.

The Environment Bill, as first drafted, also included powers to charge for single use plastic items, a measure with positive intent. However, this could have risked business shifting to using other single use items such as paper or wood which can have as bad, if not worse, climate and environmental impacts. So, we were stoked to see more of our activism bear fruit, with the government expanding the power to all single use items, an issue we campaigned on, alongside fellow NGOs.

## Ocean Recovery

As a result of our campaigning and advocacy, the Environment Act also includes the Marine Environment within the scope of the law. This means that targets set through the Act will have to contribute to recovering life at sea as well as on land.

Furthermore, as a result of the ‘State of Nature Campaign’, which we collaborated on through the Wildlife & Countryside Link coalition, the government also included a target to halt the decline of species by 2030 within the Act. And whilst we wanted this to go further, the inclusion of such a target in the Act is a clear step forward.





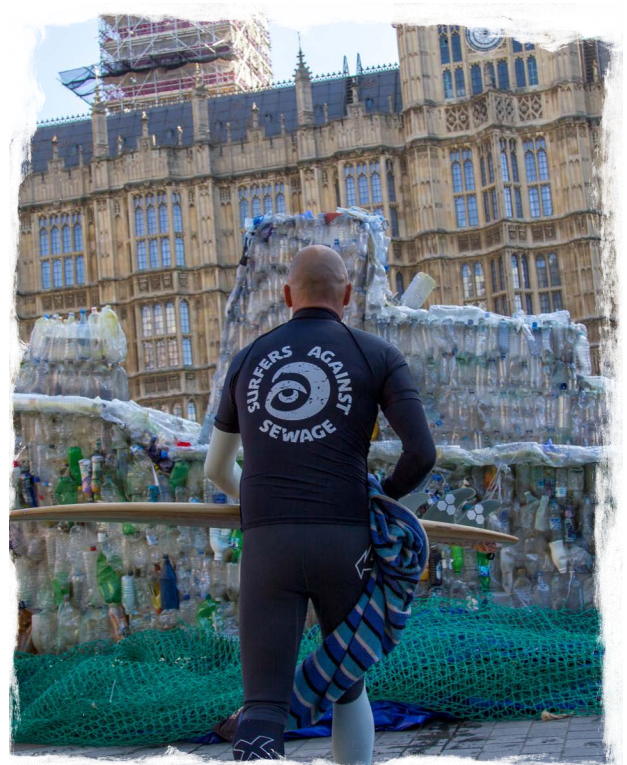
# OCEAN CONSERVATION ALL PARTY PARLIAMENTARY GROUP



We continued to act as secretariat for the Ocean Conservation All Party Parliamentary Group in 2021, hosting four formal meetings across a range of issues, including:

- Sewage Pollution and the legislative drivers to tackle the problem
- Joint APPG with Microplastics & Tidy Britain APPGs on design for the forthcoming Deposit Return Scheme.
- The environmental and economic benefits of ocean recovery, and the wellbeing benefits to society.

The group continued to be a key engagement point for our work with parliamentarians and enabled us to collaborate with a number of other NGOs and key stakeholders from the ocean space.







# OCEAN & CLIMATE EMERGENCY

The ocean also has a crucial role to play in tackling the climate crisis. From seagrass meadows and kelp forests that lock carbon deep below the sea floor, to ocean currents that regulate global temperatures, the ocean can provide vital solutions. We need governments around the world to recognise the ocean's pivotal role in the climate crisis.

We launched the Ocean and Climate Petition in January 2021, calling on the UK Government to ensure the ocean was central to discussions and negotiations at the 26th UN Climate Conference (COP26) in November. As part of the campaign, we published the Ocean and Climate Report, highlighting the extent of the

ocean and climate crisis. The campaign aimed to highlight the importance of a thriving ocean, for the people and planet, and calls on the government to utilise the ocean's capacity as a solution to the climate crisis, through increased investment in ocean rewilding and implementation of Highly Protected Marine Areas (HPMAs). Almost 70,000 people signed our petition, which we delivered to 10 Downing Street with Olympic Gold Medallist Hannah Mills.

As part of our wider Ocean and Climate Emergency campaign we delivered a Youth Ocean & Climate Summit on World Ocean Day, involving emerging environmental leaders. The event brought together 100 young people to create a Youth Ocean & Climate Manifesto, which was delivered to COP26 in November.

We also activated this campaign during the G7 Summit in Cornwall in June, organising the world's biggest-ever 'paddle-out protest' involving 1500 Ocean Activists.





Beach visitors see more plastic than wildlife amid growing litter scourge

Seal of approval in the sand for UK's Biggest beach clean

Just rubbish... tap a sign of UK's 'dirty dozen'

"DIRTY DOZEN"  
FUEL PACKAGING POLLUTION

**VOLUNTEERS TACKLE PLASTIC WASTE**

Scientists say fish species now vanishing from seas around equator on a huge scale

'Wipe out a million miles of rubbish'

Worst of the waste

Call to outlaw plastic sachets

## COMMS & PR

Our investment in communication and PR, with the formation of a dedicated team and external partnerships, delivered an unprecedented level of media coverage with national, regional, sector specific and broadcast outlets. Focused campaigns around the G7 Summit, the Brand Audit and the Water Quality report helped us secure coverage reaching millions of people, and were crucial to both project impact and new supporter acquisition.







# TRUSTEES REPORT

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# FUTURE ACTIVITY & PLANS 2022



# FUTURE ACTIVITY & PLANS: 2022

We are proud to have inspired an incredible year of engagement and action in 2021, involving and empowering record numbers of Ocean Activists around the UK on some of the most pressing issues facing the ocean in this most crucial decade for the environment. The passion, energy and commitment from individuals and communities was clear as people joined the movement to give the ocean a voice. We collaborated with local communities to gather evidence and illustrate the plight of the ocean, and projected our campaigns and actions through global moments including the G7 Summit and COP26, reaching tens of millions of people worldwide. It was a watershed year for our small charity.

Acting local and thinking global - the power of our combined voice to create change

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

**Be under no illusion;** the ocean is being systematically decimated by the nefarious forces of big business, poor regulation and weak legislation. Industrial fishing fleets, oil exploration; deep sea mining; sewage and agricultural run-off, and runaway plastic production, alongside the impacts of climate change are killing some of the richest, wildest remaining ecosystems on Planet Ocean. Ecosystems that we must now save and restore.

We believe that by giving communities the tools on the issues threatening the ocean, we can change the systems and structures that are





destroying marine habitats worldwide. We believe that through building, educating, empowering, supporting and connecting diverse communities we can deliver even more impact. We believe that people coming together through grassroots campaigns can help create an unstoppable movement to revive the ocean.

**The time for action has come. We don't have time to waste.**

In the wake of the G7 Summit and COP26, and with the advent of a new 'Super Year of the Ocean', with so many international conferences, summits and meetings, the voice of global Ocean Activism has never been more important. We must make this the **'Super Year of Ocean Activism'**.

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

**We must put environmental villains out of business;**

Big oil; factory fishing fleets; polluting water companies; and producers of pointless plastics. The ocean emergency needs radical action at a never seen before scale.

This year, we're going to be redoubling efforts across all our campaigns, linking the actions of our network of Ocean Activists to our long-term goals to end sewage pollution; eradicate plastic pollution; limit climate change to 1.5 degrees; and protect and restore ocean ecosystems.

Activism is central to all our campaigning; we'll be mobilising over 100,000 beach cleaners across a million miles to take direct action on plastics; we'll be running the world's biggest Plastic Brand Audit to help us hold polluting companies to account and call for the strongest possible Global Plastics Treaty; we'll be calling for new Bathing Waters on rivers nationwide to help stop sewage pollution from profiteering water companies; we'll be collaborating with the Climate Coalition to drive COP26 pledges into COP27 actions; and we'll engage the public with the need for Highly Protected Marine Areas stopping industry from displacing and destroying marine life.

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







2030 ▶

## 10-YEAR GOALS

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

### Improve Water Quality

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

### Tackle Plastic Pollution

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

### Drive Ocean Recovery

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

### Confront the Ocean & Climate Emergency

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





## OCEAN ACTIVISTS

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

- Deliver a programme of citizen science to change environmental policy and behaviour nationally across society.
- Influence governments and decision makers on laws and policies to protect and restore the ocean.
- Commission and promote scientific, economic and health evidence, and collaborate with other stakeholders to deliver our vision of Thriving Ocean, Thriving People.
- Urge industry to adopt better standards to protect the ocean.

- Mobilise and equip the UK's biggest and most authentic community of Ocean Activists.
- Step up high impact campaigns, communications, fundraising and education initiatives to drive action and engagement on ocean recovery.

We will continue to take a positive and collaborative approach to our campaigning in 2022 by empowering and uniting supporters to take action. We will ensure that individuals and groups can act with us from the beach front to the front benches of Parliament. Our delivery model creates ocean activists everywhere and supports a grassroots local approach to the global issues facing our oceans. We will continue to take the big issues where people often feel overwhelmed and provide steps and actions they can take. We will provide our volunteers and supporters with tangible actions they can take to be a part of this change, from community level actions on single-use plastic to challenging decision makers on climate change in Westminster.



## Thriving Ocean, Thriving People

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

### In 2022 we will:

- **Drive People-Powered Change:** Connect our communities with political moments to demand radical change and present truthful evidence from the beachfront, gathered with our network of Ocean Activists.
- **Support & Scale our Communities:** Invest in the systems that will scale our community impact and reach. Re-imagine our beach clean, community and volunteering programmes in line with our ten-year goals, linking them to the systems change we want to deliver. This will include a major Volunteers Conference.
- **Diversity & Inclusion:** Aspire to become an exemplar environmental charity on diversity & inclusion. We want Ocean Activism to be open to everyone. A diverse voice is a more powerful voice.
- **HQ Climate Action:** Ensure delivery of net zero and meaningful carbon reduction plans, starting with an electric van and solar panels at SAS HQ.
- **Build Capacity:** Grow the team to 30 people including the Head of Communities, Director of Operations & HR, Water Quality Officer and Communications Officer.
- **PR & Communications:** Continue to invest in high-impact communications support to drive campaign engagement, impact and supporter acquisition.
- **Invest in Systems:** Deliver new systems – website and database - to maximise the creation, support for and conversion of Ocean Activists.
- **Expand Data Sources:** Target, collect and grow new supporter data from all departments, with clear goals.
- **Cultivate Support:** Build on our strong relationships with funders and supporters, ensuring they feel engaged with our work and celebrate the impact we have together. This will include a high-net worth funder event.
- **Drive Sustainable Fundraising:** Maximise our impact in this crucial decade for the ocean, we need to increase our income, based on a foundation of resilient, sustainable and diverse income streams.
- **Financial Management:** Ensure strong reserves, providing confidence to continue to invest in delivery and capacity.
- **Governance:** Draw on our engaged Trustees to bring unique skills, knowledge, networks and experience to the charity to support the Leadership Team and wider team.





| Campaign  | 10 Year Campaign Aim  | 2022 Projects  |
|---|---|--|
| <b>PLASTIC POLLUTION</b>                                      | <b>End single-use plastic pollution on UK beaches</b>   | <p>Engage Ocean Activist through the Million Mile Beach Clean.</p> <p>Publish a new Marine Plastic Pollution Report, in line with the Global Plastics Treaty.</p> <p>Expand the Brand Audit to collect and publish data on plastic polluters.</p> <p>Plastic Free Communities impact report.</p> <p>Expanding the Plastic Free Schools campaign.</p>   |
| <b>WATER QUALITY</b>  | <b>End sewage discharges into UK bathing waters</b>   | <p>Engage Ocean Activist through the Million Mile Beach Clean.</p> <p>Publish a new Marine Plastic Pollution Report, in line with the Global Plastics Treaty.</p> <p>Expand the Brand Audit to collect and publish data on plastic polluters.</p> <p>Plastic Free Communities impact report.</p> <p>Expanding the Plastic Free Schools campaign.</p>   |
| <b>OCEAN &amp; CLIMATE EMERGENCY</b><br><b>OCEAN RECOVERY</b> | <b>Net-zero by 2030</b><br><b>30% of the global ocean protected by 2030 and all UK MPAs highly protected.</b> | <p>Engage our supporters with the Highly Protected Marine Areas consultation.</p> <p>Mobilise Ocean Activists at key Climate Coalition events and rallies.</p> <p>Promote the Youth Ocean &amp; Climate Manifesto to drive action.</p> <p>Deliver SAS Net Zero plans, including solar at SAS HQ.</p>   |
| <b>ORGANISATIONAL</b>   | <b>Maintain an impactful, authentic and sustainable charity</b>   | <p>Publish the Ocean Impact Plan, a three-year vision for SAS.</p> <p>Continue to adapt and respond to the impacts of the COVID-19 pandemic and introduce hybrid working.</p> <p>Grow the Team: Sustainably increase the team from 27 to 30 people to deliver our change-making model of people-powered campaigns.</p> <p>Invest in People: Put in place the support, processes and training to help bring out the best in everyone. Because our people and their ideas are everything to our success.</p> <p>Invest in Systems: Become more efficient and effective, with systems (website, CRM and digital) that maximise the creation and conversion of Ocean Activists.</p> <p>Deliver Climate Action: Achieve SAS net zero and introduce meaningful carbon reduction plans.</p> |



# TRUSTEES REPORT

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# FUNDRAISING REVIEW





# FUNDRAISING REVIEW

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

Our ambition is to grow our fundraising income to £2.6 million in 2022, £2.8 million in 2023 and £3 million by 2024.

In order to achieve this, we will:

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

## Review of 2021

In 2021 we saw a better than anticipated recovery of our income to above pre Covid-19 levels, delivering our biggest ever year of fundraising income.

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

The new fundraising team structure has bedded in well and the introduction of a Community Fundraising Officer will help us to strengthen our Community & Events income stream.

We are incredibly grateful for the continued support from the players of People's Postcode Lottery. In 2021 we were delighted to have been awarded funding to support the development of our charity as well as new thematic areas of work.

“ Players of People's Postcode Lottery have been supporting Surfers Against Sewage since 2018, and in that time almost £600,000 raised by players has helped fund vital initiatives.

Our players can be proud their support is: helping hard-working volunteers tackle beach pollution, supporting SAS's continued campaigns for improved water quality, ocean protection, climate action, the creation of Marine Protected Areas and supporting children to deliver change in their schools by encouraging them to stop single use plastics.

Most recently, the £250,000 in funding that was awarded through Postcode Green Trust in 2021 will help SAS develop a new website and invest in database systems – key functions that allow the team and its volunteers to operate more efficiently and effectively. The capacity of the communications team has also been increased meaning that SAS can reach new audiences, inspiring and encouraging them to get involved with coastal clean-ups.

Climate action, biodiversity protection and community are at the heart of our values at People's Postcode Lottery and we passionately believe in supporting organisations development. I'm delighted funding raised by players is helping this pioneering organisation become more robust and resilient, putting SAS in a position to lead the way in delivering a cleaner coastal environment that everyone can enjoy." Will Humpington, Climate Change & Environment Advisor at People's Postcode Lottery



## **Fundraising developments & highlights in 2021**

Some of our highlights from 2021 include:

- Faster than expected recovery of our income to pre Covid-19 levels
- The investment in the capacity of our Corporate Income stream enabled significant growth
- Successfully recruited a new Community Fundraising Officer to stabilise and grow this income stream
- We launched our first Legacy Campaign and secured nearly £700k in pledges
- We partnered with The Big Give for two highly successful appeals raising over £75k
- We continued to grow our Membership base and income
- We continued to successfully integrate our Data and Campaigns with our fundraising

### **Our approach to fundraising:**

We believe in putting our supporters at the heart of our fundraising, treating them with honesty and respect and keeping them regularly informed

about the impact their support has enabled us to achieve. We will be led by our supporters about how often and the methods they would like to be contacted by us.

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

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

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

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

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

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





## Safeguarding vulnerable people and fundraising

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

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

## Complaints

In 2021 we received no complaints about our fundraising.

We would like to thank everyone who supported Surfers Against Sewage in 2021, our members, donors, corporate partners, community fundraisers, trust and foundation partners and anyone else who supported our work. Our work is underpinned by our supporters –

# THANK YOU!





# TRUSTEES REPORT

## FINANCIAL REVIEW





# FINANCIAL REVIEW

## Overview

During the year the Charity raised £2,444,898 (2020: £1,646,004) from the general public, charitable trusts, corporate donations, and corporate sponsorships to carry out the programmes and projects mentioned in the above report. £2,036,464 (2020: £1,242,957) was expended during the current year.

As shown in the Statement of Financial Activities, £555,003 (2020: £530,039) of income was restricted for specific projects and the expenditure on those projects was £624,277 (2020: £415,574).

SAS is dependent upon securing unrestricted funding, the major source of this being membership subscriptions. £1,889,895 (2020: £1,115,965) was raised with no restrictions through fundraising activities, membership and donations. Unrestricted charitable expenditure of £1,412,187 (2020: £827,383) was used to deliver unrestricted projects.

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

## Investment Policy

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

## Reserves Policy

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

The Trustees aim to hold general reserves, excluding those represented by fixed assets and specific designated funds, sufficient to cover a minimum of 3 to 6 months of operating costs. Income and expenditure streams are forecast through annual budgets and carefully monitored through quarterly reforecasts and monthly management accounts.

Budgeted expenditure for 2022 is £2.2m and the Trustees believe that the General Reserves of £2,013,497 are within the range required to support continued planned growth of the charity and its activities, whilst ensuring resilience against an uncertain wider economic outlook.

## Risk Management

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



## **Key Management Personnel**

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

## **Related Parties**

Please see note 22 to the financial statements for details of related party transactions.

## **Disclosure of information to auditor**

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

The annual report was approved by the trustees of the charity on 13th July 2022 and signed on its behalf by R Walker (Chair) Trustee







## **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Surfers Against Sewage Limited for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

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

Approved by the trustees of the charity on 13th July 2022 and signed on its behalf by R Walker (Chair).



# INDEPENDENT AUDITOR'S REPORT







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

### **Opinion**

We have audited the financial statements of Surfers Against Sewage Limited (the 'charity') for the year ended 31 December 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

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

We have nothing to report in this regard.

### **Opinion on other matters prescribed by the Companies Act 2006**

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

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

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

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

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

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



### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 39), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

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





**Use of our report**

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

**Michael Scott Bentley**

(Senior Statutory Auditor)

For and on behalf of PKF Francis Clark, Statutory Auditor

Lowin House, Tregolls Road, Truro, Cornwall, TR1 2NA

Date: Friday 9th September 2022





# FINANCIAL STATEMENTS







## Statement of Financial Activities for the Year Ended 31 December 2021

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

|                                    | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2021         |
|------------------------------------|------|--------------------|------------------|--------------------|
| <b>Income and Endowments from:</b> |      | <b>£</b>           | <b>£</b>         | <b>£</b>           |
| Donations and legacies             | 3    | 1,548,025          | 56,814           | 1,604,839          |
| Charitable activities              | 4    | 316,064            | 498,189          | 814,253            |
| Other trading activities           | 5    | 25,627             | -                | 25,627             |
| Investment income                  |      | 179                | -                | 179                |
| <b>Total income</b>                |      | <b>1,889,895</b>   | <b>555,003</b>   | <b>2,444,898</b>   |
| <b>Expenditure on:</b>             |      |                    |                  |                    |
| Raising funds                      |      | (292,572)          | -                | (292,572)          |
| Charitable activities              | 6    | (1,113,434)        | (624,277)        | (1,737,711)        |
| Other expenditure                  | 7    | (6,181)            | -                | (6,181)            |
| <b>Total expenditure</b>           |      | <b>(1,412,187)</b> | <b>(624,277)</b> | <b>(2,036,464)</b> |
| Net income/(expenditure)           |      | 477,708            | (69,274)         | 408,434            |
| <b>Net movement in funds</b>       |      | <b>477,708</b>     | <b>(69,274)</b>  | <b>408,434</b>     |
| <b>Reconciliation of funds</b>     |      |                    |                  |                    |
| Total funds brought forward        |      | 1,535,789          | 178,930          | 1,714,719          |
| <b>Total funds carried forward</b> | 20   | <b>2,013,497</b>   | <b>109,656</b>   | <b>2,123,153</b>   |

The notes on pages 49 to 61 form an integral part of these financial statements.



## Statement of Financial Activities for the Year Ended 31 December 2021

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

|                                    | NOTE | UNRESTRICTED FUNDS<br>(AS RESTATED) | RESTRICTED FUNDS<br>(AS RESTATED) | TOTAL 2020<br>(AS RESTATED) |
|------------------------------------|------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>Income and Endowments from:</b> |      | £                                   | £                                 | £                           |
| Donations and legacies             | 3    | 868,021                             | 24,671                            | 892,692                     |
| Charitable activities              | 4    | 194,971                             | 505,368                           | 700,339                     |
| Other trading activities           | 5    | 51,971                              | -                                 | 51,971                      |
| Investment income                  |      | 923                                 | -                                 | 923                         |
| Other income                       |      | 79                                  | -                                 | 79                          |
| <b>Total income</b>                |      | <b>1,115,965</b>                    | <b>530,039</b>                    | <b>1,646,004</b>            |
| <b>Expenditure on:</b>             |      |                                     |                                   |                             |
| Raising funds                      |      | (292,103)                           | (27,500)                          | (319,603)                   |
| Charitable activities              | 6    | (535,280)                           | (388,074)                         | (923,354)                   |
| <b>Total expenditure</b>           |      | <b>(827,383)</b>                    | <b>(415,574)</b>                  | <b>(1,242,957)</b>          |
| Net income                         |      | 288,582                             | 114,465                           | 403,047                     |
| <b>Net movement in funds</b>       |      | <b>288,582</b>                      | <b>114,465</b>                    | <b>403,047</b>              |
| <b>Reconciliation of funds</b>     |      |                                     |                                   |                             |
| Total funds brought forward        |      | 1,247,207                           | 64,465                            | 1,311,672                   |
| <b>Total funds carried forward</b> | 20   | <b>1,535,789</b>                    | <b>178,930</b>                    | <b>1,714,719</b>            |

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2020 is shown in note 20.

The notes on pages 49 to 61 form an integral part of these financial statements.





## Surfers Against Sewage Ltd (Registration number: 02920815) Balance Sheet as at 31 December 2021

|   | NOTE | 2021             | 2020             |
|---|------|------------------|------------------|
| <b>Fixed assets</b>                                   |      | <b>£</b>         | <b>£</b>         |
| Intangible assets                                     | 12   | 95,034           | 62,125           |
| Tangible assets                                       | 13   | 69,955           | 43,104           |
|   |      | <b>164,989</b>   | <b>105,229</b>   |
| <b>Current assets</b>                                 |      |                  |                  |
| Debtors   | 14   | 80,059           | 40,882           |
| Cash at bank and in hand                              | 15   | 1,924,713        | 1,951,756        |
|   |      | <b>2,004,772</b> | <b>1,992,638</b> |
| <b>Creditors: Amounts falling due within one year</b> | 16   | (46,608)         | (383,148)        |
| <b>Net current assets</b>                             |      | <b>1,958,164</b> | <b>1,609,490</b> |
| <b>Net assets</b>                                     |      | <b>2,123,153</b> | <b>1,714,719</b> |
| <b>Funds of the charity:</b>                          |      |                  |                  |
| Restricted funds                                      |      | 109,656          | 178,930          |
| <b>Unrestricted income funds</b>                      |      |                  |                  |
| Unrestricted funds                                    |      | 2,013,497        | 1,535,789        |
| <b>Total funds</b>                                    | 20   | <b>2,123,153</b> | <b>1,714,719</b> |

The notes on pages 49 to 61 form an integral part of these financial statements.

The financial statements on pages 44-61 were approved by the trustees, and authorised for issue on 13th July 2022 and signed on their behalf by R Walker (Chair).



## Statement of Cash Flows for the Year Ended 31 December 2021

|  | NOTE | 2021             | 2020             |
|--|------|------------------|------------------|
| <b>Cash flows from operating activities</b>          |      | <b>£</b>         | <b>£</b>         |
| Net cash income                                      |      | 408,434          | 403,047          |
| <b>Adjustments to cash flows from non-cash items</b> |      |                  |                  |
| Depreciation   | 13   | 30,669           | 18,515           |
| Amortisation   | 12   | 35,643           | 22,348           |
| Investment income                                    |      | (179)            | (923)            |
|  |      | <b>474,567</b>   | <b>442,987</b>   |
| <b>Working capital adjustments</b>                   |      |                  |                  |
| Decrease in stocks                                   |      | -                | 19,119           |
| Increase in debtors                                  | 14   | (39,177)         | (3,966)          |
| Increase/(decrease) in creditors                     | 16   | 14,156           | (21,669)         |
| (Decrease)/Increase in deferred income               | 17   | (350,696)        | 71,801           |
| <b>Net cash flows from operating activities</b>      |      | <b>98,850</b>    | <b>508,272</b>   |
| <b>Cash flows from investing activities</b>          |      |                  |                  |
| Interest receivable and similar income               |      | 179              | 923              |
| Purchase of intangible fixed assets                  | 12   | (68,552)         | (58,825)         |
| Purchase of tangible fixed assets                    | 13   | (57,725)         | (39,706)         |
| Sale of tangible fixed assets                        |      | 205              | 852              |
| <b>Net cash flows from investing activities</b>      |      | <b>(125,893)</b> | <b>(96,756)</b>  |
| Net (decrease)/increase in cash and cash equivalents |      | (27,043)         | 411,516          |
| Cash and cash equivalents at 1 January               |      | 1,951,756        | 1,540,240        |
| <b>Cash and cash equivalents at 31 December</b>      |      | <b>1,924,713</b> | <b>1,951,756</b> |

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

The notes on pages 49 to 61 form an integral part of these financial statements.





# NOTES TO THE FINANCIAL STATEMENTS





## 1. Charity status

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

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

## 2. Accounting policies

### Summary of significant accounting policies and key accounting estimates

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

### Statement of compliance

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

### Basis of preparation

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

### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. As set out in the Trustees Report, the trustees have considered the impact of the coronavirus pandemic on the charity. Given the strong opening reserves and cash balance of the charity, together with actions taken by the trustees to minimise the impact on reserves, the trustees consider it appropriate to prepare the accounts on a going concern basis.

### Income and endowments

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

### Donations and legacies

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

estimated market value. Where it has not been possible to estimate market value of donated services, the trustees have estimated the value of the service to the charity.

### Other income

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

### Expenditure

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

### Raising funds

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

### Charitable activities

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

### Governance costs

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

### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### Taxation

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





**Intangible assets**

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

**Tangible fixed assets**

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

**Amortisation**

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

| ASSET CLASS               | AMORTISATION METHOD AND RATE |
|---------------------------|------------------------------|
| Website, database and app | 33% straight line on cost    |

**Depreciation and amortisation**

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

| ASSET CLASS                    | DEPRECIATION METHOD AND RATE         |
|--------------------------------|--------------------------------------|
| Leasehold improvements         | Equally over the period of the lease |
| Fixtures, fittings & equipment | 25% straight line on cost            |
| Computer Equipment             | 33% straight line on cost            |
| Vehicles                       | 25% reducing balance                 |

**Stock**

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

**Trade debtors**

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

**Cash and cash equivalents**

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

**Trade creditors**

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

**Foreign exchange**

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

**Fund structure**

Unrestricted funds are general funds receivable or generated that are available for use at the trustees's discretion in furtherance of the objectives of the charity, without further specified purpose.

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

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

**Hire purchase and finance leases**

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

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

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

**Pensions and other post retirement obligations**

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

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

**Financial instruments**

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



### 3. Income from donations and legacies

|                                   | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2021       | TOTAL 2020     |
|-----------------------------------|--------------------|------------------|------------------|----------------|
|                                   | £                  | £                | £                | £              |
| Donations and legacies;           |                    |                  |                  |                |
| Donations from corporate          | 318,834            | 2,500            | 321,334          | 95,631         |
| Donations from individuals        | 230,856            | 45,645           | 276,501          | 231,848        |
| Donations from community          | 160,855            | -                | 160,855          | 105,614        |
| Membership subscriptions          | 522,847            | -                | 522,847          | 406,627        |
| Grants, including capital grants; |                    |                  |                  |                |
| Government grants                 | -                  | -                | -                | 39,361         |
| Gifts in kind                     | 314,633            | 8,669            | 323,302          | 13,611         |
|                                   | <b>1,548,025</b>   | <b>56,814</b>    | <b>1,604,839</b> | <b>892,692</b> |

### 4. Income from charitable activities

|                                 | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL 2021     | TOTAL 2020     |
|---------------------------------|--------------------|------------------|----------------|----------------|
|                                 | £                  | £                | £              | £              |
| Charitable trusts & foundations | 220,953            | 498,189          | 719,142        | 671,069        |
| Corporate partnerships          | 95,111             | -                | 95,111         | 29,270         |
|                                 | <b>316,064</b>     | <b>498,189</b>   | <b>814,253</b> | <b>700,339</b> |

### 5. Income from trading activities

|                   | UNRESTRICTED FUNDS | TOTAL 2021    | TOTAL 2020    |
|-------------------|--------------------|---------------|---------------|
|                   | £                  | £             |               |
| Trading income;   |                    |               |               |
| Merchandise sales | 25,627             | 25,627        | 51,971        |
|                   | <b>25,627</b>      | <b>25,627</b> | <b>51,971</b> |



## 6. Expenditure on charitable activities

|                                      | CAMPAIGN &<br>PROJECT DELIVERY | SUPPORT &<br>GOVERNANCE | SUPPORT STAFF  | TOTAL 2021       | TOTAL 2020<br>(AS RESTATED) |
|--------------------------------------|--------------------------------|-------------------------|----------------|------------------|-----------------------------|
|                                      | £                              | £                       | £              | £                | £                           |
| Education                            | 290,613                        | 33,347                  | 41,702         | 365,662          | 219,474                     |
| Community                            | 361,887                        | 41,526                  | 51,931         | 455,344          | 198,847                     |
| Community - Plastic Free Communities | 218,416                        | 25,063                  | 31,343         | 274,822          | 143,466                     |
| Advocacy and Campaigns               | 510,140                        | 58,538                  | 73,205         | 641,883          | 361,567                     |
|                                      | <b>1,381,056</b>               | <b>158,474</b>          | <b>198,181</b> | <b>1,737,711</b> | <b>923,354</b>              |

£1,113,434 (2020 - £535,280) of the above expenditure was attributable to unrestricted funds and £624,277 (2020 - £388,074) to restricted funds.

Included in the expenditure analysed above are governance costs of £23,521 (2020 - £14,758) which relate directly to charitable activities. See note 8 for further details.

Salaries have been reallocated this year to fairly reflect the proportion of staff expenditure designated to fundraising activities. The prior year's expenditure has been restated to reallocate £170,799 from expenditure on charitable activities to cost of raising funds.

## 7. Other expenditure

| EXPENDITURE           | UNRESTRICTED FUNDS | TOTAL FUNDS  |
|-----------------------|--------------------|--------------|
|                       | £                  | £            |
| Corporation Tax       | 6,181              | 6,181        |
| <b>Total for 2021</b> | <b>6,181</b>       | <b>6,181</b> |

## 8. Analysis of governance and support costs

| GOVERNANCE COSTS                  | UNRESTRICTED FUNDS | TOTAL 2021    | TOTAL 2020    |
|-----------------------------------|--------------------|---------------|---------------|
|                                   | £                  | £             | £             |
| <b>Audit fees</b>                 |                    |               |               |
| Audit of the financial statements | 8,180              | 8,180         | 8,413         |
| Other fees paid to auditors       | 1,780              | 1,780         | 1,600         |
| Legal fees                        | 7,915              | 7,915         | 850           |
| Other governance costs            | 5,646              | 5,646         | 3,895         |
|                                   | <b>23,521</b>      | <b>23,521</b> | <b>14,758</b> |





## 9. Net incoming/outgoing resources

|  | 2021   | 2020   |
|--|--------|--------|
| Net incoming resources for the year include: | £      | £      |
| Audit fees                                   | 8,180  | 8,400  |
| Other non-audit services                     | 1,780  | 1,600  |
| Depreciation of fixed assets                 | 30,669 | 18,515 |
| Amortisation                                 | 35,643 | 22,348 |

## 10. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Trustee expenses were borne by the Charity on behalf of 1 Trustee (2020:1) in the year and totalled £11 (2020: £150). The expenses were for events and were paid via a staff credit card. In addition, costs of £235 were incurred for subsistence for Trustee meetings.

## 11. Staff costs

|                                   | 2021           | 2020           |
|-----------------------------------|----------------|----------------|
| Staff costs during the year were: | £              | £              |
| Wages and salaries                | 654,474        | 608,449        |
| Social security costs             | 57,494         | 53,203         |
| Pension costs                     | 15,814         | 13,650         |
| Settlement payments               | 6,500          | 2,535          |
| Other staff costs                 | 17,410         | 8,505          |
| Freelance staff                   | 20,947         | 14,034         |
|                                   | <b>772,639</b> | <b>700,376</b> |

The obligation in connection to the settlement payment was fulfilled within the year ending 31st December 2021.

|   | 2021 | 2020 |
|---|------|------|
| The monthly average number of persons employed by the charity during the year was as follows: | No.  | No.  |
| Average monthly headcount   | 24   | 20   |

|   | 2021 | 2020 |
|---|------|------|
| The number of employees whose emoluments fell within the following bands was: | No.  | No.  |
| £60,001 - £70,000   | 1    | 1    |

The total cost of employment of the key management personnel of the charity, being the Chief Executive Officer were £80,639 (2020 - £80,477).



## 12. Intangible fixed assets

|                            | WEBSITE, DATABASE AND APP | TOTAL          |
|----------------------------|---------------------------|----------------|
| <b>Cost</b>                | <b>£</b>                  | <b>£</b>       |
| At 1 January 2021          | 108,771                   | 108,771        |
| Additions                  | 68,552                    | 68,552         |
| <b>At 31 December 2021</b> | <b>177,323</b>            | <b>177,323</b> |
| <b>Amortisation</b>        |                           |                |
| At 1 January 2021          | 46,646                    | 46,646         |
| Charge for the year        | 35,643                    | 35,643         |
| <b>At 31 December 2021</b> | <b>82,289</b>             | <b>82,289</b>  |
| <b>Net book value</b>      |                           |                |
| At 31 December 2021        | 95,034                    | 95,034         |
| At 31 December 2020        | 62,125                    | 62,125         |

## 13. Tangible fixed assets

|                            | LEASEHOLD IMPROVEMENTS | FIXTURES, FITTINGS AND EQUIPMENT | MOTOR VEHICLES | TOTAL          |
|----------------------------|------------------------|----------------------------------|----------------|----------------|
| <b>Cost</b>                | <b>£</b>               | <b>£</b>                         | <b>£</b>       | <b>£</b>       |
| At 1 January 2021          | 23,766                 | 68,979                           | 13,912         | 106,657        |
| Additions                  | 24,269                 | 33,456                           | -              | 57,725         |
| Disposals                  | (1,029)                | (16,425)                         | -              | (17,454)       |
| <b>At 31 December 2021</b> | <b>47,006</b>          | <b>86,010</b>                    | <b>13,912</b>  | <b>146,928</b> |
| <b>Depreciation</b>        |                        |                                  |                |                |
| At 1 January 2021          | 3,551                  | 47,832                           | 12,170         | 63,553         |
| Charge for the year        | 13,279                 | 16,954                           | 436            | 30,669         |
| Eliminated on disposals    | (1,029)                | (16,220)                         | -              | (17,249)       |
| <b>At 31 December 2021</b> | <b>15,801</b>          | <b>48,566</b>                    | <b>12,606</b>  | <b>76,973</b>  |
| <b>Net book value</b>      |                        |                                  |                |                |
| At 31 December 2021        | 31,205                 | 37,444                           | 1,306          | 69,955         |
| At 31 December 2020        | 20,215                 | 21,147                           | 1,742          | 43,104         |

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £31,204 (2020 - £20,215) in respect of leaseholds.



## 14. Debtors

|                | 2021          | 2020          |
|----------------|---------------|---------------|
|                | £             | £             |
| Trade debtors  | 10,194        | 20,312        |
| Prepayments    | 13,897        | 10,941        |
| Accrued income | 53,931        | 9,629         |
| Other debtors  | 2,037         | -             |
|                | <b>80,059</b> | <b>40,882</b> |

## 15. Cash and cash equivalents

|                                 | 2021             | 2020             |
|---------------------------------|------------------|------------------|
|                                 | £                | £                |
| Cash at bank                    | 3,000            | 3,001            |
| Short-term deposits             | 1,916,545        | 1,944,575        |
| Other cash and cash equivalents | 5,168            | 4,180            |
|                                 | <b>1,924,713</b> | <b>1,951,756</b> |

## 16. Creditors: amounts falling due after one year

|                                    | 2021          | 2020           |
|------------------------------------|---------------|----------------|
|                                    | £             | £              |
| Trade creditors                    | 9,367         | 6,424          |
| Other taxation and social security | 6,181         | -              |
| VAT Liability                      | 8,696         | 5,430          |
| Other creditors                    | 5,081         | 3,282          |
| Accruals                           | 17,283        | 17,316         |
| Deferred income                    | -             | 350,696        |
|                                    | <b>46,608</b> | <b>383,148</b> |





## 17. Deferred Income

Deferred income comprises grant monies received for charitable activities beginning after 31st December 2021.

|  | 2021      | 2020           |
|--|-----------|----------------|
|  | £         | £              |
| Deferred income at 1 January 2021      | 350,696   | 278,895        |
| Resources deferred in the period       | -         | 353,225        |
| Amounts released from previous periods | (350,696) | (281,424)      |
| <b>Deferred income at year end</b>     | <b>-</b>  | <b>350,696</b> |

|   | 2021     | 2020           |
|---|----------|----------------|
|   | £        | £              |
| Deferred Income (by Grant):               |          |                |
| People's Postcode Lottery Grant           | -        | 250,000        |
| Moondance Grant                           | -        | 70,896         |
| Flotilla                                  | -        | 6,675          |
| Knight Frank                              | -        | 10,000         |
| Daniell Trust                             | -        | 4,000          |
| Parley                                    | -        | 9,125          |
| <b>Total amounts due within 1 year</b>    | <b>-</b> | <b>350,696</b> |
| <b>Total amounts due within 2-5 years</b> | <b>-</b> | <b>-</b>       |
| <b>Total Deferred Income</b>              | <b>-</b> | <b>350,696</b> |

## 18. Other financial commitments

**Operating leases** - At the year end the company had total commitments under non-cancellable operating leases of £7,366 (2020 - £8,377).

## 19. Contingent assets

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



## 20. Funds

|  | BALANCE AT<br>1 JANUARY 2021 | INCOMING<br>RESOURCES | RESOURCES<br>EXPENDED | BALANCE AT 31<br>DECEMBER 2021 |
|--|------------------------------|-----------------------|-----------------------|--------------------------------|
| <b>Unrestricted funds</b>                          | £                            | £                     | £                     | £                              |
| <i>General</i>                                     |                              |                       |                       |                                |
| General Reserves                                   | 1,535,789                    | 1,889,895             | (1,412,187)           | 2,013,497                      |
| <b>Total unrestricted funds</b>                    | <b>1,535,789</b>             | <b>1,889,895</b>      | <b>(1,412,187)</b>    | <b>2,013,497</b>               |
| <i>Restricted funds</i>                            |                              |                       |                       |                                |
| Plastic Free Schools                               | 71,324                       | 60,121                | (124,556)             | 6,889                          |
| Ocean School                                       | -                            | 17,450                | (17,450)              | -                              |
| Million Mile Clean<br>(Beach Clean Series in 2020) | 10,500                       | 105,145               | (113,203)             | 2,442                          |
| Plastic Free Communities                           | 30,965                       | 83,381                | (101,053)             | 13,293                         |
| Plastic Free Awards                                | 20,041                       | -                     | (20,041)              | -                              |
| Reps Programme                                     | 18,794                       | 30,363                | (49,157)              | -                              |
| Ocean & Climate                                    | -                            | 20,000                | (20,000)              | -                              |
| Water Quality                                      | 27,306                       | 48,500                | (63,774)              | 12,032                         |
| APPG   | -                            | 25,043                | (25,043)              | -                              |
| Communications                                     | -                            | 55,000                | (55,000)              | -                              |
| Ocean recovery                                     | -                            | 35,000                | (35,000)              | -                              |
| Systems  | -                            | 75,000                | -                     | 75,000                         |
| <b>Total restricted funds</b>                      | <b>178,930</b>               | <b>555,003</b>        | <b>(624,277)</b>      | <b>109,656</b>                 |
| <b>Total funds</b>                                 | <b>1,714,719</b>             | <b>2,444,898</b>      | <b>(2,036,464)</b>    | <b>2,123,153</b>               |



## 20. Funds (continued)

|   | BALANCE AT<br>1 JANUARY 2020 | INCOMING<br>RESOURCES | RESOURCES<br>EXPENDED | BALANCE AT 31<br>DECEMBER 2020 |
|---|------------------------------|-----------------------|-----------------------|--------------------------------|
|   | £                            | £                     | £                     | £                              |
| <b>Unrestricted funds</b>                   |                              |                       |                       |                                |
| <i>General</i>                              |                              |                       |                       |                                |
| General Reserves                            | 1,247,207                    | 1,115,965             | (827,383)             | 1,535,789                      |
| <b>Total unrestricted funds</b>             | <b>1,247,207</b>             | <b>1,115,965</b>      | <b>(827,383)</b>      | <b>1,535,789</b>               |
| <b>Restricted funds</b>                     |                              |                       |                       |                                |
| Plastic Free Schools                        | 17,600                       | 149,180               | (95,456)              | 71,324                         |
| Ocean School                                | -                            | 3,640                 | 3,640                 | -                              |
| Million Mile Clean<br>(Beach Clean in 2020) | -                            | 53,891                | (43,391)              | 10,500                         |
| Plastic Free Communities                    | 25,500                       | 76,225                | (70,760)              | 30,965                         |
| Plastic Free Awards                         | -                            | 32,732                | (12,691)              | 20,041                         |
| Reps Programme                              | -                            | 90,355                | (71,561)              | 18,794                         |
| Ocean & Climate                             | -                            | 3,814                 | (3,814)               | -                              |
| Water Quality                               | 19,745                       | 30,202                | (22,641)              | 27,306                         |
| APPG  | 1,620                        | 20,000                | (21,620)              | -                              |
| Development                                 | -                            | 20,000                | (20,000)              | -                              |
| Communications                              | -                            | 22,500                | (22,500)              | -                              |
| Fundraising                                 | -                            | 27,500                | (27,500)              | -                              |
| <b>Total restricted funds</b>               | <b>64,465</b>                | <b>530,039</b>        | <b>(415,574)</b>      | <b>178,930</b>                 |
| <b>Total funds</b>                          | <b>1,311,672</b>             | <b>1,646,004</b>      | <b>(1,242,957)</b>    | <b>1,714,719</b>               |

### Funds in 2021

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

**Plastic Free Schools** - focuses on tackling society's over reliance on single-use plastic, encouraging students up to the age of 16 to take direct positive action to reduce their school's single-use plastic footprint. The programme invites schools and students to join the Single-Use Plastic Resistance movement, encouraging the rejection of single-use plastic bottles, straws, cutlery and other easy to eliminate items and advocating more recycling, and other systems (such as Deposit Return Systems) to protect our environment from the growing tide of plastic pollution. We engage students with creating solutions, campaigning to call for systems change and challenging established thinking to trap plastic in the recycling economy rather than the environment, or remove it completely.

**Ocean School** - is an immersive hands-on education programme designed by SAS to raise student's awareness of the plastic pollution problem in the places they love, and ask for their help to protect it. Ocean School provides students with the opportunity to explore, investigate and respond to the marine environment empowering them to embrace the vital part they play in protecting the places they love.

**Million Mile Clean (previously Beach Clean Series in prior period accounts)** - Created in direct response to the pandemic, our new campaign, the Million Mile Clean was designed to bring volunteers back together to protect the health of the environment, but also to help their own health and wellbeing as we emerged from another lockdown. After more than a year of isolation, social distancing and reduced physical activity, the Million Mile Clean reconnected communities with the environment, and brought the physical and mental wellbeing boost that beach cleans and community activities can provide. Our aim was to inspire 100,000 volunteers to commit to 10 miles of community cleaning in 2021 (beaches, rivers, green spaces and streets) to deliver a million miles by the end of the year.

**Plastic Free Communities** - is the UK's first and biggest grass-roots network aimed at eliminating the use of avoidable single-use plastics. We are doing this through direct community action aimed at reducing the availability of single-use plastics at source - in our homes, schools, businesses and highstreets.





## 20. Funds (continued)

From the single objective of getting individuals and communities to reduce their consumption of single-use plastic items, we have developed a socially engaged project capable of accomplishing two distinct tasks: getting people to rethink their own use of avoidable plastics, and encouraging people to unite to tackle the problem collectively.

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

**Reps Programme** - Our Regional Representatives take a holistic approach to the protection of their local area, working with the community they organise beach cleans, deliver environmental education talks in schools, colleges and to community groups and liaise with local politicians to ensure SAS is represented politically in their area. SAS invests significantly in the training equipping and management of the Regional Representatives.

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

**Our All Party Parliamentary Group** - is the only marine conservation focused group in Westminster and involves over 21 MPs. It provides SAS with an essential platform to raise serious environmental concerns and marine conservation campaigns directly with politicians and senior civil servants. It also seeks cross-sectorial solutions to protect our coastal environment from Marine litter, water pollution, habitat destruction and more.

**Ocean and Climate** - We campaign to stop destructive global heating threatening all life in and above the ocean. We demand that the UK achieves net zero, including the adoption of ocean-based solutions, by 2030. The campaign aims to highlight the importance of a thriving ocean, for the people and planet, and calls on the government to utilise the ocean's capacity as a solution to the climate crisis, through increased investment in ocean rewilding and implementation of Highly Protected Marine Areas (HPMAs). In 2021 we launched the Ocean and Climate Petition, signed by almost 70,000 people calling on the UK Government to ensure the

ocean was central to discussions and negotiations at the 26th UN Climate Conference (COP26). In 2020 we researched and wrote our Ocean and Climate Report, focusing on the impact of the climate emergency on the ocean; how this will affect human interaction with the ocean; and the solution the Ocean offers to mitigating climate change.

**Ocean Recovery** - We campaign to protect and restore the ocean wilderness. We demand high protection status for 30% of the ocean and all UK Marine Protected Areas by 2030. In 2021 we researched and wrote our Ocean Recovery Report, focusing on the relationship between blue space, Ocean Recovery and human health and wellbeing, and on public understanding of marine protection and Ocean Recovery. As a result of our campaigning and advocacy, the Environment Act also includes the Marine Environment within the scope of the law. This means that targets set through the Act will have to contribute to recovering life at sea as well as on land.

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

**Communication** - We are committed to further enhancing and growing our communication expertise and capacity, to cover marketing public relations, the media, social and digital platforms, and refining our brand consistency, messaging and presentation.

### Other Funds in 2020

**Development** - The main role of the chief executive is to develop and maintain new relationships, and to network across a range of influential stakeholders to increase support for the charity mission, impact and profile. This includes managing diverse relationships and engagements across a range of sectors including politics, the media, academia, business, charity and the international community. The development work of the chief executive provides opportunities for all functions of the charity. This work is often conducted remotely through events, giving speeches, meetings, lunches, conferences, interviews, broadcast media opportunities and other platforms where there is the opportunity to promote the work and impact of Surfers Against Sewage, and foster beneficial relationships.

**Fundraising** - In 2020 we adapted our fundraising strategy and ran a telephone recruitment campaign from June to December, recruiting over 600 new members.

**Beach Clean Series** - In 2020 the Beach Clean Series was made up of the Big Spring Beach Clean, Autumn Beach Clean Series & #Minibeachcleans.





## 21. Analysis of net assets between funds

|                         | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT<br>31 DECEMBER 2021 |
|-------------------------|--------------------|------------------|------------------------------------|
|                         | £                  | £                | £                                  |
| Intangible fixed assets | 37,999             | 57,035           | 95,034                             |
| Tangible fixed assets   | 69,955             | -                | 69,955                             |
| Current assets          | 1,952,151          | 52,621           | 2,004,772                          |
| Current liabilities     | (46,608)           | -                | (46,608)                           |
| <b>Total net assets</b> | <b>2,013,497</b>   | <b>109,656</b>   | <b>2,123,153</b>                   |

|                         | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS AT<br>31 DECEMBER 2020 |
|-------------------------|--------------------|------------------|------------------------------------|
|                         | £                  | £                | £                                  |
| Intangible fixed assets | 18,514             | 43,611           | 62,125                             |
| Tangible fixed assets   | 43,104             | -                | 43,104                             |
| Current assets          | 1,506,623          | 486,015          | 1,992,638                          |
| Current liabilities     | (32,452)           | (350,696)        | (383,148)                          |
| <b>Total net assets</b> | <b>1,535,789</b>   | <b>178,930</b>   | <b>1,714,719</b>                   |

## 22. Related party transactions

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

**Iceland Charitable Foundation** – (*R Walker, a trustee is the joint managing director of Iceland Foods Group*)

The foundation donated £50,266 (2020: £71,122) in the year. £50,000 of the total was donated for the Million Mile Clean campaign. At the balance sheet date the amount due to/from Iceland Charitable Foundation was £Nil (2020 - £Nil).

**Quality Telephone Services Limited** – (*B Suffell was a trustee to the charity until resignation on 24/03/2021. He is the managing director and shareholder of Quality Telephone Services Limited*)

The company provided telephone membership campaign services for the charity. The cost of services provided before 24/03/2021 totalled £12,022 (2020: £45,100). At the balance sheet date the amount due to/from Quality Telephone Services Limited was £Nil (2020 - £Nil).

**Little Turtle Turns the Tide** – (*L Davies, a trustee is the author of Little Turtle Turns the Tide*)

In the prior year 30 copies of Little Turtle Turns the Tide were purchased for resale and an expense of £120 (2020: £Nil) had been included in the accounts. At the balance sheet date the amount due to/from Little Turtle Turns the Tide was £Nil (2020 - £Nil).



# ACKNOWLEDGEMENTS







**Surfers Against Sewage would like to thank all of our members, volunteers, supporters, fundraisers and legacy pledgers for their ongoing support for our campaigns and projects to protect the UK's marine environment. We'd also like to thank the following companies, organisations, foundations and individuals for their support in 2021.**

TRUSTS & FOUNDATIONS

People's Postcode Lottery,  
Postcode Green Trust  
Esmee Fairbairn Foundation  
Moondance Foundation  
Flotilla Foundation  
Iceland Food Charitable Foundation  
Hydro Flask's Parks For All Programme  
Boardmasters Foundation  
The EQ Foundation  
The Tomoro Foundation  
The Windfall Foundation  
Patagonia, Changing Tides Foundation  
SIMA Environmental Fund  
(through CAF America)  
Eureka Charitable Trust  
S&D Lloyd Charity  
Leach Fourteenth Trust  
Belvedere Trust  
CAF America - Ardea Cares Charitable Fund  
Percy Hedley 1990 Charitable Trust  
The Millichope Foundation  
Sirrom Charitable Trust  
Whitaker Charitable Trust  
The Warwick Trust  
Henry C Hoare Charitable Trust  
Lochlands Trust  
The Lalonde Trust  
Kintore Trust  
10% For The Ocean  
The Benindi Fund  
The Tayfield Foundation  
The Joseph Strong Frazer Trust  
Cobb Charitable Trust  
The William Dean Trust  
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The Charity of Stella Symons  
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Balmain Environment Conservation Trust  
The Limbourne Trust

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