



Company registered number
02020815

Charity registered number
1145877

Surfers Against Sewage Ltd

Report and Accounts

31 December 2014



Surfers Against Sewage Ltd
Report and accounts
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**Surfers Against Sewage Ltd
Charity Information**

Trustees

M Hort
R Gregory
L Kazan-Finfield
T Bull
A Dick-Reid
A Wade
C H Hides
J Gomez
S Challinor
B Howitt - Chairman
L Davies

Chief Executive Officer

H Tagholm

Secretary & Finance Manager

J Burn

Auditors

Peter Crane & Co
33/32 Trerewith Crescent
Newquay
Cornwall
T117 1DX

Bankers

Lloyds Bank PLC
Truro
Cornwall

Solicitors

Foot Anstey
High Water House
Malpas Road
Truro
Cornwall

Registered office & business address

Unit 2
Wheal Kitty Industrial Estate
St Agnes
Cornwall

Company registered number

02920810

Charity registered number

1145877



Trustees Report

For the year ended 31st December 2014

Structure, Governance and Management

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

Recruitment and Appointment of Trustees

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

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

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

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

There are 11 Trustees in post as at 31st December 2014.

Trustee Induction & Training

Trustees are directed to useful information on their duties and responsibilities through the Charity Commission website. They also receive SAS's Articles of Association, the latest financial statements and helpful 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.

Organisational Structure

Surfers Against Sewage does not have a ceiling on the number of Trustees. These Trustees meet quarterly and are responsible for the strategic direction and policy of the charitable company.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with support from the Senior Management Team. The Chief Executive is responsible for ensuring that the charitable company delivers the aims and objectives specified and that key performance indicators are met. The Senior Management Team have responsibility for the day to day operational management of the charitable company, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Objectives & Activities



Surfers Against Sewage (SAS) is an environmental charity protecting the UK's oceans, waves and beaches for all to enjoy safely and sustainably, via community action, campaigning, volunteering, conservation, education and scientific research.

SAS projects target coastal environmental issues including marine litter, sewage pollution, climate change, toxic chemicals, shipping, industry 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.

SAS also believes that waves and surf spots deserve to be seen as part of UK heritage and should be afforded greater recognition and protection through political debate and legislation. SAS is working hard to raise the public awareness of these natural resources, the environmental, physical and geological factors that create waves and how they are integral to coastal ecosystems and can help support thriving, sustainable and economically successful coastal communities around the UK.

To achieve our aims SAS:

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

Statement of Public Benefit

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

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

'Surfers Against Sewage (SAS) is an environmental charity protecting the UK's oceans,

waves and beaches for all to enjoy safely and sustainably, via community action, campaigning, volunteering, conservation, education and scientific research.⁷

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

Performance & Achievements 2014

Executive Summary



- The launch the Protect Our Waves All Party Parliamentary Group (APPG) in the Palace of Westminster, bringing together twenty-five MPs representing the majority of the UK's key coastal communities, to address the most urgent environmental issues highlighted by the Protect Our Waves (POW) petition – marine litter, water quality and coastal development. This is the first ever APPG to specifically focus on protecting surfing habitats and was the result of over 55,000 surfers, environmentalists and recreational water users signing the POW petition – the biggest ever enviro-surf petition. This is an unprecedented platform for SAS to discuss urgent environmental threats and campaigns directly with politicians, business leaders, environmental experts and civil servants.

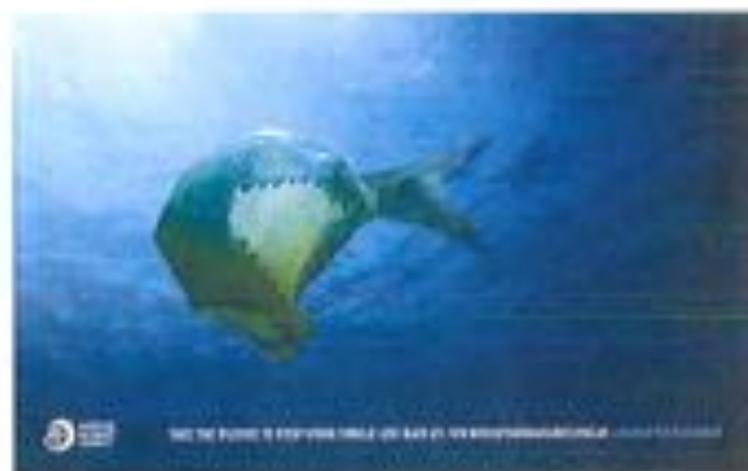


- The publication of our Marine Litter Report, setting out our vision to reduce UK beach litter by 50% by 2020. The report highlights the true scale of the marine litter crisis, the underlying causes of the issue and the threats marine litter poses to ecosystems, marine organisms and communities. The report also maps out practical and achievable solutions across industry, government and communities to increase action for much cleaner and safer beaches by 2020. The report was presented to Defra Minister George Eustice MP at the first Protect Our Waves All Party Parliamentary Group meeting on 15th October 2014.

The publication of the Marine Litter Report further strengthened SAS's national and international presence on the marine litter issue. The launch of the SAS's Marine Litter Report was specifically timed to coincide with Europe's Marine Strategy Framework Directive (MSFD), which requires the UK to put in place measures to achieve or maintain 'Good Environmental Status' (GES) for our oceans and beaches by 2020.



- 2014 was an unprecedented year of volunteering & SAS beach cleans! A massive 9,715 community volunteers took part in 335 SAS Beach Cleans around the UK removing a staggering 59,727 kilograms of marine litter from the UK coastline! The SAS Regional Reps programme reached even more locations nationwide, helping grassroots campaigns to protect waves, oceans, beaches and wildlife in more locations than ever before.



- As part of the Break The Bag Habit coalition, SAS successfully secured new legislation to massively reduce the number of single-use plastic bags given out and ending up in the environment. A new bag charge will come into force in October 2015 and is a proven mechanism to reduce the number of single-use bags given out by up to 90%. The new legislation was even mentioned in The Queen's Speech – another first for Surfers Against Sewage.



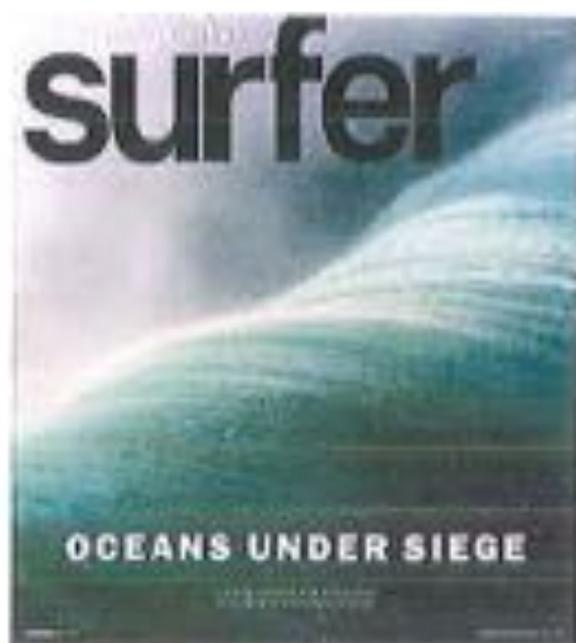
- The Safer Seas Service expanded over 300 locations nationwide and protected the surfers and water users from over 1,500 separate pollution events at some of our favourite beaches. The Safer Seas Service is the UK's only nationwide beach water quality service, alerting beach users in real-time when raw sewage discharges and diffuse pollution threatens the water quality at popular beaches across England and Wales. The service issued over 220,000 real-time alerts in 2014. The service also helps reassure beach users about their water quality in the absence of any alerts, the blue smiley face on the app indicating that the sea should be as clean as possible.



- SAS successfully launched a new partnership with the European Centre For the Environment & Human Health – University of Exeter to map out the health effects of marine pollution. We had thousands of water users responding to our surveys across the year and will be publishing the results in spring 2016. This will provide vital new background data to ongoing water quality campaigns targeting sewer overflows and diffuse pollution.



- SAS expanded its community information initiatives, including creating 25 new Think Before You Flush Communities, installing 25 Seas For Life community information panels in coastal communities and reaching out to schools in Northern Ireland and North Devon with our Seas For Life schools programme.



- Internationally, Surfers Against Sewage was shortlisted as one of Surfer Magazine's Agents of Change and was the first-ever European environmental charity to be selected as part of the Surf Industry Manufacturers Association environmental awards programme.
- Set out plans to redevelop the Surfers Against Sewage headquarters to create a visitor & education centre with improved retail space and office facilities. We were shortlisted to the final 20 projects of the People's Postcode Lottery Dream Fund (Nationwide 500 charities applied). Unfortunately we didn't make it any further but we have a very strong proposal to continue pitch to potential funders we identify.



- Developed plans for hosting & delivering the Global Wave Conference in October 2015. The Global Wave Conference (GWC) is an international event bringing together the world's leading *enviro-surf* NGO's, academics, oceanographers, environmentalists, grassroots activists, surfers, politicians,

the surf industry and coastal communities. The key focus of the conference is the protection of unique and irreplaceable surf spots worldwide. However, the event increasingly covers a broader range of marine conservation, health and sustainability themes connected to surfing & the surf industry. The overarching aim of the event is to highlight the threats to global sites of special surfing interest, facilitate global environmental and sustainability collaborations and initiatives, and increase leadership from the surfing community on the protection of waves, oceans, beaches and coastal ecosystems. As one of the world's leading 'enviro-surf' NGOs, with a 25-year track-record of delivering marine conservation campaigns, Surfers Against Sewage will be leading the fourth instalment of the Global Wave Conference in the UK in October 2015.

- Refurbished the SAS offices including new carpets, lighting, painting and furniture, creating a much more functional, professional and aspirational workspace.
- Continued to work successfully with partners including The Crown Estate, Boardmasters, Barefoot Wine and the Environment Agency.
- Established new sponsorship partnerships or relationships with Vita Coco, World Animal Protection, the Somersault Festival, The Ocean Film Festival, the Surf Industry Manufacturers Association, Cornwall Development Company, Cornwall Rural Community Council, Interface Carpets, Patagonia, The Wave, The Blue Mile, Plymouth University, the European Commission and others.
- Recruited 2 new members of staff covering membership and retail (splitting out roles that were previously combined). Recruited a new campaigner and office support. This gives us an increasingly sophisticated, specialised and skilled team and the biggest staff resource focused on our charitable goals in SAS history.

Media, Social Media & Marketing

Surfers Against Sewage's online presence continued to go from strength to strength with hundreds of thousands of individuals visiting its various websites, social media pages and being exposed to digital news articles on its projects. Most notably, SAS has increasingly strong social media presence and user engagement, vital to the success of campaigns and generating new membership and support.

- SAS Facebook page – 70,000
- SAS website www.sas.org.uk - 25,000 unique users per month.
- SAS E-Newsletter subscribers – approximately 60,000 subscribers.
- Twitter 20,000 followers
- SAS Pipeline quarterly magazine – approximately 22,500

In 2014, SAS continued to produce & distribute its membership magazine, Pipeline, covering campaign updates and other exclusive information for SAS members. This is the main method of reporting progress to all stakeholders.

SAS continued to attract significant media coverage for its campaigns in national print and broadcast press, regional media and water sports media reaching many millions of individuals in 2014. Projects attracting significant media coverage included the Safer Seas Service, the Marine Litter Report, the Big Spring Beach Clean, the Barefoot Wine Beach Rescue Project, the Protect Our Waves All Party Parliamentary Group and the Autumn Beach Clean Series.

Future Activity Plans 2015 – Key Campaigns & Activities

The UK's waves, oceans, marine wildlife and beaches have never been under greater pressure or threat. Surfers Against Sewage will use its 25th anniversary year to create an even sharper focus on today's key marine conservation issues, from marine litter to climate change, coastal development to water quality.

In its 24-year history SAS has delivered a significant number of victories for the protection and sustainable management of UK waves, oceans and beaches for the benefit of the whole community. Despite the relatively small size of the organisation and modest budgets it continues to make excellent progress in informing, educating and inspiring the general public about issues impacting the UK's precious oceans and beaches. It continues to build on its excellent ability to influence and inform government and industry, and has an increasingly strong and well-respected reputation amongst regulators, developers, politicians, business and academics. This is something that SAS will continue to build on in 2015.

Recent years have also seen Surfers Against Sewage dramatically increase volunteer opportunities, including practical activities such as beach clean, which has proved a vital driver of new, fresh public engagement, especially around growing concerns such as marine litter. 2014 saw unprecedented numbers of volunteers active with SAS and the organisation is determined to continue this upward trend of community action.

Surfers Against Sewage campaigns on water quality have helped change public perception, attitudes and responses to bathing water quality, not least through the recent and pioneering Safer Seas Service App. This initiative has also created a step-change in the provision of sewage pollution information from the UK water industry. This is a project that SAS will continue to build on and deliver moving forward into 2015.

Surfers Against Sewage long been established as the de-facto voice of the UK surfing community and with the launch of the Protect Our Waves All Party Parliamentary

Group in 2014, the organisation can continue to drive forward public awareness around issues impacting surfing zones – UK waves, oceans and beaches – and the environmental concerns of people using UK beaches for wave-related and other recreational water sports. Surfers Against Sewage will continue to develop this platform to engage Members of Parliament in 2015.

Surfers Against Sewage's influence and impact on the marine litter crisis also continues to grow and has become a key area of strategic focus, campaigning and community engagement. This is an area with extensive scope for further development in 2015 and beyond, when SAS will reach out to further inform and influence government and industry in an effort to change policy, practice and behaviour to reduce the volume of rubbish ending up on our beaches. The Marine Litter Report offers a framework of activities for the next five years, set against the Marine Strategy Framework Directive.

Surfers Against Sewage has recently seen a significant increase in its consultations on coastal developments and commercial activities that could have an detrimental impact on our seas, beaches and wave, not least driven by the rapidly expanding offshore energy sector in the UK. SAS will continue to take a balanced and informed approach to all developments and represent the concerns of the surfing and wider water-sports community.

Surfers Against Sewage believes that the fight to protect our oceans, waves and beaches is a continuous and increasingly complex task, and that it will need to increase its influence and impact to keep pace with the rising environmental pressures and number of stakeholders directly or indirectly involved in the sector.

To maintain the levels of activity SAS achieved in 2014 and address future challenges and opportunities to protect the UK's oceans, waves and beaches, SAS will need to continue to develop its sustainable fundraising streams, particularly around membership recruitment and retention, and routes to generate unrestricted income, which is vital to the on-going viability of the charity.

Surfers Against Sewage will also need to move its' planning into longer term strategic timeframes in order to achieve greater impact and resilience moving forward. SAS has already taken significant steps forward in its planning and delivering of projects, and attracting longer term funding, and will continue to build this model.

Surfers Against Sewage has some clear aims for 2015 including:

Water Quality

- Expanding the Safer Seas Service to protect recreational water users at even more popular beaches and surf spots nationwide.
- SAS will continue to provide free push messaging, real time mapping and email notifications to alerts subscribers to short-term pollution incidents arising from combined sewer overflows.
- Calling for greater restrictions on the thousands of sewage discharges our beaches are subjected to annually.
- Undertaking a groundbreaking research project into antibiotic resistance medical experts at with the European Centre for the Environment & Human Health.
- Developing a catchment-based project plan – The Bathing Water Protection Project to protect bathing water quality with a more holistic approach.
- Increasing water quality campaign activities and initiatives in Northern Ireland and Scotland, and lobbying Northern Ireland Water and Scottish Water to provide information to roll out the Sewage Alert Service in both regions.
- Continue to lobby the UK government on water quality issues and participate in meetings including the Cleaner Seas Forum and the Green Seas Partnership.
- Continuing to raise the awareness of water quality issues and associated health concerns in the media, amongst the general public, and to government and industry.
- Expanding our work on diffuse pollution and providing the general public with further information about various sources of water contamination and actions they can do to minimise their own impacts.
- Include diffuse pollution information in the Safer Seas Service.
- Increasing the provision of information on toxic chemicals, particularly those found in household products, that can be harmful to the marine environment.
- Increasing the SAS evidence base, both health-related and environmental, on water quality campaigns and initiatives.
- Presenting evidence for the DEFRA Bathing Season Consultation in 2013.
- Field the transition to the new and improved Bathing Water Directive to ensure the beach using public are fully informed of the associated ramifications.
- Participating in the expert panel on the revised Bathing Water Directive.
- Driving forward the review of Bathing Water sample spots.

Protect Our Waves

- Hosting the 4th Global Wave Conference, bringing together the world's leading enviro-surf NGO's, academics, activists, politicians, surf industry representatives and coastal communities to promote the global importance of protecting waves and beaches.
- Demanding better protection of our coastline from inappropriate coastal developments that destroy habitats, waves and wildlife.
- Re-establishing the Protect Our Waves All Party Parliamentary Group after the dissolution of Parliament for the General Election.
- Taking supporters voice to Parliament as part of our Protect Our Waves All Party Parliamentary Group, to call for legislative change and improved protection for natural coastal spaces and surfing habitats.
- Continuing to consult on issues impacting surf spots including offshore developments and other commercial activities, including promoting our **Guidance on Offshore Energy Developments and Waves Are Resources** reports.
- Marine Planning Zone activities
- Increasing the evidence base, both economic and environmental, to support the promotion and protection of UK surf spots.

Marine Litter

- Amplifying our call for a 50% reduction of UK beach litter by 2020 and building the road map of activity to help achieve this.
- Monitoring levels and types of marine litter as part of SAS community beach cleans to contribute to the Marine Strategy Framework Directive.
- Working with communities to empower, train and mobilise over 10,000 coastal community & beach clean volunteers.
- Collaborating on new marine litter initiatives to prevent the flow of litter to the marine environment, focusing on the circular economy and seeing marine litter as a resource rather than waste.
- Conducting the annual SAS Big Spring Beach Clean in March 2013 involving communities nationwide.
- Conducting the Barefoot Wine Beach Rescue Project involving communities nationwide.
- Conducting the Crown Estate Autumn Beach Clean Series involving communities nationwide.
- Providing the support and materials for our supporters to organise their own beach cleans year-round.
- Continued promotion of the SAS Marine Litter Report – a five year plan to reduce marine litter by 50% by 2020.

- Promoting the 'Operation Clean Sweep' protocol to more plastics manufacturers to prevent the escape of plastic nurdles (Mermaid's Tears) into the marine environment.
- Continuing to develop, expand and promote initiatives to reduce items of marine litter commonly found on UK beaches, including Think Before You Flush, No Butts on the Beach, Unidentified Floating Objects, Break the Bag Habit and Return To Offender.
- Campaigning to ensure the new single bag use legislation is brought in in the strongest form in October 2015
- Raising the profile of SAS marine litter activities amongst politicians, specifically through the PCW All Party Parliamentary Group, and aim to better influence and inform government to better tackle the marine litter crisis through policies and tangible action.
- Aiming to participate further in key marine litter strategy meetings (political, academic and industry) at UK and European level, to influence government and industry policy on marine litter.
- Encouraging business to reduce packaging, increase messaging to reduce littering, select less harmful packaging options and support grassroots environmental activities protecting waves, oceans and beaches.
- Increasing the SAS evidence base to support SAS marine litter campaigns and initiatives.

Community Engagement, Outreach, Volunteering & Education

- Expanding the network of SAS Regional Reps to 75 individuals leading strong and engaged communities.
- Delivering a minimum of 30,000 volunteer hours to protect UK beaches.
- Arranging two Regional Reps training events and further formalising the strategic aims, objectives and outputs of the network.
- Promoting the SAS Regional Reps network to the general public.
- Encouraging SAS Regional Reps to undertake SAS initiatives in their local communities including Think Before You Flush, No Butts on the Beach and community beach cleans.
- Creating volunteering roles to help organise SAS beach clean activities and SAS Regional Reps.
- Creating volunteering roles to help support campaigns, particularly in relation to Protect Our Waves consultations.
- Continuing to attract a high level of media profile for the charity and its issues.
- Increasing levels of interest, understanding and community engagement in all SAS activities.

- Continuing to increase the number of stakeholders, sponsors and partners with which SAS works.
- Developing a new high profile flagship advertising campaign through the pro-bono support of M&C Saatchi to support ongoing and building environmental initiatives nationwide.
- Reviewing and updating SAS's supporter management systems and website, to maximise opportunities for campaign engagement, volunteering, membership recruitment, fundraising, merchandise sales and other areas important to SAS's on-going charitable mission.

Organisational

- Develop a 5-year fundraising strategy to ensure the continued growth of the organisation.
- Establish specific committees led by trustees.
- Exploring and delivering opportunities to strengthen core funding through Gift Aid, corporate donations and other available mechanisms.
- Increase SAS profile through specific Charity Awards.
- Attending key meetings with sponsors and partners nationwide and internationally where necessary.
- Creating more opportunities with key stakeholders through conferences, meetings and networks.
- Building our collaborative approach with scientific experts, NGOs and other key stakeholders to better inform and deliver impactful initiatives to protect waves, oceans, beaches and wildlife.
- Grow the fundraising, membership and campaigns team.

Additional & Reactive Campaigns

- Accelerate our climate change campaigns as a member of the Climate Coalition and through the continued promotion of the SAS Climate Change Report in the run up to the COP21 meeting in Paris in November 2015.
- Continuing to promote all SAS scientific reports including the Waves Are Resources Report; Offshore Energy Guidance; Sustainable Guide to Surfing; Climate Change Report and the Household Chemicals Report.
- Responding to new coastal environmental issues and emergencies as appropriate and as possible with resources available at the time.

Acknowledgements

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

Surfers Against Sewage would also like to thank the following companies, organisations and foundations for their support in 2014:

- Crown Estate
- The Environment Agency
- The Garfield Weston Foundation
- defra
- The Moondance Foundation
- The Dulverton Trust
- SIMA Environmental Fund
- Cornwall & Isles of Scilly Fisheries Local Action Group
- People's Postcode Trust
- World Animal Protection
- Patagonia Tides Foundation
- The Panton Trust
- National Aquarium
- Artists Project Earth
- M&C Saatchi
- M&C Saatchi PR
- a-side studio
- Magicseaweed
- Saltrock
- Vita Coco
- Somerset Festival
- Visit Cornwall
- Premium Lighting Solutions
- Boardmasters
- Barefoot Wine
- Skippers
- Bedruthan Hotel & Spa
- The Scarlet Hotel
- Sundried
- 60 Sticks
- The Coffee Camper
- Soul & surf
- Novatech
- Gilmotion
- Yostega
- Klean Kanteen

- Haven Holiday Parks
- BioNutrition
- 4Distance
- Finisterre
- Sharpenson Ltd
- Pickwell Manor
- Responsible Travel
- Skye Adventure

Financial Review

During the year the Charity raised £816,514 from the general public, government agencies, corporate and charitable trust donations and corporate sponsorship to carry out the programmes and projects mentioned in the above report. £797,489 was expended during the current year.

As shown in the restricted funds column in the Statement of Financial Activities, £234,778 of income was restricted for specific projects and the expenditure on those projects was £239,026. SAS is dependent upon securing unrestricted funding, the major source of this being membership subscriptions. The drive to increase both membership levels and merchandise income in order to increase SAS' sustainable income base continues.

£581,736 was raised with no restrictions through fund-raising activities and donations. Unrestricted charitable expenditure of £558,463 was used to deliver unrestricted projects as detailed in note 12 to the financial statements.

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

Investment Policy

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

Reserves Policy

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

The Trustees aim to hold general reserves, excluding those represented by fixed assets and specific designated funds, sufficient to cover three months' operating costs. Income and expenditure streams are forecast through annual budgets and carefully monitored through monthly management accounts. Budgeted expenditure for 2015 is around £570,000 and Trustees believe that Charity reserves of £142,500 are sufficient to support the current scale of activities and provide a solid basis for the future.

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 and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charitable company faces. Internal control risks are minimised by the implementation of procedures for authorization of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charitable company. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

Responsibilities of the Trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of its resources, including income and expenditure, for the financial year. In preparing those financial statements the management committee should follow best practices and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is appropriate to assume that the company will continue on that basis

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2006) and in accordance with the small companies regime (section 419(2)) of the Companies Act 2006.

Signed Alex Wade

Print Name Alex Wade

Approved by the Board on 27 June 2015

We have audited the accounts of Surfers Against Sewage Ltd for the year ended 31 December 2014 which comprise the Statement of Financial Activity, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Respective responsibilities of trustees and auditor

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

Scope of the audit of the accounts

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

Opinion on the accounts

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

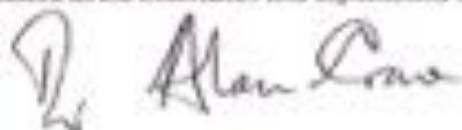
Opinion on other matter prescribed by the Companies Act 2006

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

Matters on which we are required to report by exception

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

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



Peter Alan Crane FCA
(Senior Statutory Auditor)
for and on behalf of
Peter Crane & Co
Accountants and Statutory Auditors

30/32 Timberwith Crescent
Newquay
Cornwall
TR7 5JX

8.7.2015

Surfers Against Sewage Ltd
Statement of Financial Activities (income and expenditure account)
for the year ended 31 December 2014



	Notes	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
Income					
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Donations		211,866	-	211,866	244,834
Merchandise Sales		77,825	-	77,825	42,344
Raffle Ticket Sales		19,801	-	19,801	10,717
Subscription Received		138,790	-	138,790	126,362
Investment Income		162	-	162	436
Incoming resources from charitable activities:					
Grants	3	1,760	150,154	201,834	193,700
Sponsorship	3	4,300	26,124	29,324	30,353
Fundraising Income	3	25,828	-	25,828	17,428
Other Income	3	2,204	-	2,204	2,260
Total Incoming resources		681,726	156,178	837,904	613,727
Resources expended					
Costs of generating funds:					
Charitable activities	4	(603,512)	(228,020)	(744,531)	(696,371)
Governance costs	3	(6,879)	-	(6,879)	(6,472)
Total resources expended		(610,391)	(228,020)	(797,411)	(696,743)
Net (income)/expenditure for the year before transfers		22,273	(4,341)	19,805	6,260
Transfers between funds		1,374	(1,374)	-	-
Net movement in funds		24,647	(5,715)	19,805	6,260
Fund balances at 1 January 2014		186,492	11,708	198,200	185,920
Fund balances at 31 December 2014	12	211,139	5,993	217,132	192,180

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

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

Surfers Against Sewage Ltd
Balance Sheet
as at 31 December 2014



	Notes	2014 £	2013 £
Fixed assets			
Intangible assets	7	4,750	7,750
Tangible assets	8	<u>29,466</u>	<u>21,058</u>
		34,216	28,808
Current assets			
Stocks		36,121	13,257
Debtors	9	75,257	53,159
Cash at bank and in hand		<u>122,373</u>	<u>144,600</u>
		227,751	211,106
Creditors: amounts falling due within one year	10	<u>(86,742)</u>	<u>(77,707)</u>
Net current assets		147,009	133,399
Net assets		<u>181,225</u>	<u>162,207</u>
Funds			
Unrestricted		175,139	150,499
Restricted		6,086	11,708
Total Funds	12	<u>181,225</u>	<u>162,207</u>

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

The notes on pages 26 - 31 form part of these accounts.

Signed Alex Wade
Trustee Name ALEX WADE
Approved by the board on 27 Jan 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Handbook (Smaller Companies) (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in March 2005, the Charities Act 2011 and applicable accounting standards.

Revenue recognition

Revenues are recognised on receiving monies when receivable, except insofar as they are receivable on financial assessment. The revenue donated services which have been shown at their estimated market value.

Memberships sales, gifts of stock sales, subscriptions from members and other revenues are recognised when received.

Investment income & included where applicable

Gains and losses on investments, including gains on the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are realisable.

Revenue expenditure

Revenue expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of partial VAT which cannot be recovered.

Cost of generating funds comprises of the purchase of stock/inventory for resale and any surplus is used by the charity to meet its aims and objectives.

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

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

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

Accumulated funds

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

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

Depreciation / amortisation

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

Individual fixed assets costing £200 or more are capitalised at cost

Leasehold improvements	equally over the period of the lease
Floors, fittings & equipment	20% straight line or cost
Computer Equipment	60% straight line or cost
Motor vehicles	20% reducing balance
Goodwill	33.33% straight line or cost

Stocks

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

Foreign currencies

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



Leasing and hire purchase commitments

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

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

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

	2014	2013
	£	£
2 Operating surplus/deficit		
As stated after charging		
Depreciation of owned fixed assets	11,554	4,534
Amortisation of goodwill	1,008	1,208
Directors' remuneration	44,787	45,591
Auditors' remuneration	4,008	5,008
	<u>61,357</u>	<u>56,341</u>
3 Income advanced from charitable activities		
	2014	2013
	£	£
Grants:		
Arctic Project Grant	-	2,500
BBG - Coastal Sea-Go	6,042	-
Coastal Council - IT	488	-
ECDFM	-	1,825
FLAG - Community Information Project	16,699	12,999
FLAG - Seas for Life	3,718	9,754
High Fines Foundation	-	1,500
Regional sea	-	12,281
Rip Out Project	4,148	10,570
The Craigloch Trust	-	2,700
The Crown Estate - Beach Clean	46,999	26,991
The Crown Estate - Marine Litter Report	11,676	8,522
The Outdoor Trust	18,083	-
The Environment Agency	46,149	41,340
The Gloucestershire Foundation	18,813	4,287
The National Aquarium	-	4,215
The Prince Trust	5,949	-
The Purvis Parkside Trust	-	10,000
The Quaker Foundation	-	8,467
Trust before you Rush - Paraglide	4,244	-
Trust Foundation	8,825	-
Type & Fibre	-	418
Urmston's	1,289	-
Visit Cornwall - Beach Guardians Project	1,467	3,333
Wild Animal Protection	16,731	-
Sponsorship:		
Dorset Film	21,348	20,348
Electricity	1,899	-
Fishers	-	1,000
Glenn Graham	881	314
Green Lighting	3,936	1,719
Pubfishery	-	358
Sea Trust	1,000	1,000
Seaweed project	-	1,814
Wet Care	5,581	-
Profit/deficit income	15,426	17,425
Other income	3,894	3,189
	<u>19,320</u>	<u>20,614</u>



4 Expenditure incurred on charitable activities

	Expenditure	Staff	Support	Campaign	Total 2014	Total 2013
	£	£	£	£	£	£
Article Project Costs	-	-	-	-	-	2,000
Beach Wipes	-	20,881	-	4,070	24,951	26,360
Beach Operations Project	-	14,556	-	5,076	19,632	5,200
BSG - Cornwall Rev Co	-	-	8,062	-	8,062	-
CO244	-	-	-	-	-	5,800
FLAD - Community Initiative Panels	-	6,229	-	7,000	12,800	12,700
FOS	-	-	-	-	-	0
Government Grants	12,800	74,237	115,044	304,480	496,511	407,600
Green Station	-	501	-	-	501	314
Harb' Dawn Flag	-	-	837	3,088	3,719	-
Heaven's Lighting	-	-	-	-	-	4,100
Regional Post	-	8,765	-	4,200	11,800	21,012
Rip Curl Fleet	-	-	-	2,771	2,771	17,700
The Crown Estate - Beach Clean	-	24,800	1,440	4,070	30,448	26,001
The Crown Estate - Marine Life Report	-	5,479	-	5,000	11,275	8,500
The Environment Agency	-	42,387	-	13,072	55,390	47,500
The Moleweness Foundation	-	16,813	-	-	16,813	4,387
The Peoples Parklands Trust	5,200	-	-	-	5,200	500
The Outdoor Foundation	-	-	-	0	0	18,000
Waka Foundation	-	9,088	-	1,064	10,265	-
Wild About Protection	-	12,212	-	6,527	18,739	-
	<u>16,100</u>	<u>176,814</u>	<u>120,044</u>	<u>307,104</u>	<u>744,314</u>	<u>504,001</u>
Breaks of expenditure	direct	staff costs	direct	direct		

5 Analysis of governance costs

	2014	2013
	£	£
Audit and accountancy fees	6,270	6,470
	<u>6,270</u>	<u>6,470</u>

6 Analysis of staff costs

	2014	2013
	£	£
Wages and salaries	116,204	170,760
Social security costs	19,410	15,091
Training and recruitment	5,094	1,101
	<u>140,708</u>	<u>186,952</u>

There were no employees whose emoluments were £50,000 or more.

Number of employees

	2014 Number	2013 Number
Executive Director	1	1
Campaign Director	1	1
Campaign Officer	1	1
Regional Focus & Volunteer Manager	1	1
Projects Manager	1	-
Finance Assistant	1	1
Finance Manager	1	1
Publicist	1	1
Publicising Assistant	1	-
Membership Officer	1	1
Membership Manager	1	-
Office Manager	-	1
	<u>11</u>	<u>8</u>

Average number of full time equivalent employees during the period

7 Intangible fixed assets		2014
Goodwill		£
Cost		
At 1 January 2014		0,000
At 31 December 2014		<u>0,000</u>
Amortisation		
At 1 January 2014		1,000
Provided during the year		3,000
At 31 December 2014		<u>4,000</u>
Net book value		
At 31 December 2014		<u>4,000</u>
At 31 December 2013		<u>1,000</u>

Goodwill is being written off to equal annual instalments over its estimated economic life of 3 years.

8 Tangible fixed assets	Leasehold	Plant and	Motor	Total
	improvements	equipment	vehicles	
	£	£	£	£
Cost				
At 1 January 2014	18,335	83,197	23,810	125,342
Additions	-	21,252	-	21,252
At 31 December 2014	<u>18,335</u>	<u>104,449</u>	<u>23,810</u>	<u>146,594</u>
Depreciation				
At 1 January 2014	17,791	46,815	890	65,506
Charge for the year	50	5,722	3,100	9,172
At 31 December 2014	<u>17,841</u>	<u>52,537</u>	<u>3,990</u>	<u>74,368</u>
Net book value				
At 31 December 2014	<u>1,494</u>	<u>51,912</u>	<u>19,820</u>	<u>73,226</u>
At 31 December 2013	<u>1,544</u>	<u>37,642</u>	<u>2,920</u>	<u>42,106</u>

9 Debtors		2014	2013
		£	£
Trade debtors		10,500	12,500
Other debtors		38,432	43,574
		<u>48,932</u>	<u>56,074</u>

10 Creditors: amounts falling due within one year		2014	2013
		£	£
Trade creditors		10,400	9,618
Other loans and social security costs		13,000	9,332
Other creditors		57,758	43,635
		<u>81,158</u>	<u>62,585</u>

11 Other financial instruments		2014	2013
		£	£
At the year end the company had several investments under two categories operating leases as set out below			
Operating leases with expiry within five to ten years		<u>10,700</u>	<u>10,700</u>

12 Movement in Funds

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

	Movement in Funds				Balance at 31 December 2014
	Balance 1 January 2014	Income resources	Expenditure	Transfer	
	£	£	£	£	£
Restricted funds					
Beafoot Wier	-	25,260	25,260	-	-
Beach Guardians Project	2,120	17,449	19,574	-	-
BIG - Cornwall Development Company	-	8,963	8,963	-	-
FLAG - Community Information Panels	140	16,095	16,000	-	-
Wren Fisheries	-	761	761	-	-
North Devon FLAG	-	8,716	8,716	-	-
Regional non	-	11,000	11,000	-	-
Rip Out Fleet	-	6,745	2,711	(1,374)	-
Tides Foundation	-	16,985	16,985	-	-
The Green/White - Beach Clean	-	20,445	20,445	-	-
The Green/White - Water Litter Report	-	11,575	11,575	-	-
The Environment Agency	-	66,189	66,189	-	-
The Mollusca Foundation	-	18,513	18,513	-	-
The Peoples Postcode Trust	6,430	-	3,334	-	6,096
World Asean Protection	-	18,750	18,750	-	-
	<u>5,710</u>	<u>204,738</u>	<u>206,034</u>	<u>(1,374)</u>	<u>6,096</u>
Unrestricted funds					
General Funds	<u>104,492</u>	<u>140,737</u>	<u>106,462</u>	<u>1,274</u>	<u>139,139</u>
Total funds:	<u>110,202</u>	<u>445,476</u>	<u>312,402</u>	<u>-</u>	<u>145,235</u>

Beafoot Wier, Vila Dam, World Asean Protection & Devon Fillets: 2014 was another landmark year for our community beach clean programmes. Collectively the Big Spring Beach Clean, the Beafoot Wier Beach Rescue Project and the Autumn Beach Clean Series mobilised almost 16,000 volunteers who removed almost 90 tonnes of litter from UK beaches through an estimated 30,000 hours of volunteering.

Beach Guardians Project: This new project was set up to work with and provide community groups across Cornwall to combat marine litter and create an agile network of volunteers who can respond to marine litter pollution incidents.

BIG - Cornwall Development Company: CIC contributed £8,963 to help develop improved moorland systems and assets including electronic direct debit systems and a membership welcome booklet.

FLAG - Cornwall & the Isles of Scilly - Community Information Panels: working in partnership the Cornwall Fish Producers Association and the Fisheries Local Action Group, SAS produced and installed innovative and engaging community interpretation boards in fishing & coastal communities across Cornwall. These boards encourage coastal sustainability issues, fish and shellfish species of fish and water communities can better protect coastal resources. 2014 saw the installation of 75 new Sea for Life community information displays at some of the most beautiful and iconic harbours in Cornwall and the Isles of Scilly, as part of our popular Sea for Life education programme.

Wren Fisheries: Supported the SAS Big Spring Beach Clean which saw 1,500 volunteers take part at beach clean events at 130 locations across England, Wales, Scotland and Northern Ireland.

North Devon FLAG - Sea for Life Education Programme: Between February 2014 - 2015 SAS delivered the Sea for Life education programme to almost 1000 students in schools across North Devon.

Regional non: The Regional non programme continued to grow successfully in 2014 - addressing local environmental issues affecting beaches nationwide, delivering beach clean initiatives, supporting national campaigns, and delivering education and outreach activities. Thanks to the support of the Subarctic Trust, The Fozzie Trust, The Mollusca Foundation and others.

Rip Out Fleet: Repeat Continued funding from Royal has enabled us to further develop our pioneering Group Aled Service during 2014.

Tides Foundation: Thanks to the support of the Fitzpatrick Tides Foundation we were able to deliver the Tides Before You Tides activities in 2014.



The Environment Agency - Contributed to the cost of the expansion of the Sewage Alert Service, the only national real time water quality alert service. This included the redevelopment of the website, the development of a smartphone app, monitoring/lobbying and campaign work, an online map and printed project assets.

The Peasby Postcard Trust - Contributed to the purchase of the new 140 HP van. The remaining fund balance relates to the net book value of the van which will be depreciated in future years.

The Crown Estate - Marine Water Report - These funds are specifically to support the publication of the SAS Marine Water Report in 2014, which SAS began work on in late 2013. This report will set out SAS' vision and action plan to tackle marine litter over the 2015 - 2020 period in line with the European Marine Strategy Framework Directive.

13 Related party transactions

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

J Simard - His employer, Paul Amby Solutions, provided legal services to the charity and were paid £211 during the year.

C.Holbe - His company HBC Design, provided jet boat advertising campaigns to the charity and this has been included as donated services within financing resources. The net market value of these donated services is £140,000.

T Stub - Wrote the Marine Litter Report and an article on Crown Consent for an article of Pipelines and was paid a total of £5,379.00 in the year.

14 Transactions with Trustees

None of the trustees (or any persons connected with them) received any remuneration or allowances during the year, other than as disclosed in note 13 related party transactions.

15 Ultimate controlling party

The company is controlled by the Board of Trustees.

16 Analysis of net assets between funds

	Development Funds	Exp/Invnt Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Fixed Assets	24,120	4,049	28,169	29,826
Current Assets	207,796	-	207,796	211,899
Current Liabilities	(80,740)	-	(80,740)	(77,700)
Net Assets	149,176	4,049	153,225	163,925